

# **Formby Council for Voluntary Service Limited**

Registered office: The Luncheon Club, Rosemary Lane, Formby, Liverpool L37 3HA.

Charity registration no: 1051984

Company registration no: 3138274

## **Trustees Annual Report Year ended 31 December 2024**

### **Introduction**

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2024. The charity was formed in 1995.

### **Object and Policies**

The object for which the charity is established and incorporated continues to be to promote charitable purposes for the benefit of the community of Sefton with the aim of improving the conditions of life of the said community.

The policies of the charity are determined by the Trustees who act in an honorary capacity and meet at regular intervals. The charity is governed by its Memorandum and Articles of Association. It is a charitable company limited by guarantee.

### **Trustees**

The Trustees for the year were:

Mrs Judy Haselhurst  
Mr Tony Harding-Huber  
Mr Peter Reed  
Mr Keith Elford  
Mrs Barbara Hills  
Dr Tony Pawson

Trustees are appointed as and when necessary from members of the local community who have an interest in furthering the aims of the charity.

### **Risk management**

A review of the major risks to which the charity may be exposed has been undertaken and a risk register established. Where appropriate, systems and procedures have been put in place to mitigate the risks the charity may face along with procedures to ensure compliance.

### **Statement of Directors' Responsibilities**

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

**Formby Council for Voluntary Service Limited**  
**Trustee's Report (including Directors' Report)**  
**For the year ended 31 December 2024**

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Our Public Benefit**

The charity provides a public benefit by reducing social isolation amongst the elderly in the community both by providing through its luncheon club a facility where members can meet and socialise and by enabling them to enjoy a healthy meal. The charity also provides a venue which other local charities and community groups may hire. The trustees confirm that they have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing the charities aims and objectives.

### **Chairman's Report**

I am pleased to report that the total membership has now risen to 120.

We are now providing wholesome lunches three times a week, prepared and served by our volunteers. Notwithstanding the need to increase the price of the meals to £6.50, the lunches have proved to be just as popular as ever.

The attendance of members has fallen to a level that makes it uneconomical to continue with our entertainment events. We have, therefore, regretfully had to cease opening on Wednesdays. We have also provided musical entertainment on a couple of occasions and held very successful Christmas Lunches.

Problems with the roof led to us bringing in a specialist roofing contractor who had advised that the roof needs to be replaced at an estimated cost of £20,000. We have been able to set aside a reserve against the potential cost but the Club remains dependant on receiving donations from third parties despite our efforts to generate additional income ourselves.

The Club has however, been fortunate to receive a number of donations which have enabled us to continue our activities that said, the ever increasing cost of providing the Club's activities is of concern and will need to be monitored carefully to ensure the Club's continuing financial viability. The Trustees all are actively considering additional methods of fund raising.


**Formby Council for Voluntary Service Limited  
Trustee's Report (including Directors' Report)  
For the year ended 31 December 2024**

The Board would like to express its thanks to those who have supported the charity both financially and otherwise during the year and, in particular, the hardworking Luncheon Club volunteers who give their time and support to the Club's Members and without whom we would not be able to continue.

**Mr Tony Harding-Huber  
(Chairperson)**

**The following Financial Statements were approved by the Board of Trustees at the meeting on**

26th March 2025 and signed on their behalf by:

  
Mr Tony Harding-Huber, Chairperson

Date: 26th March 2025

**Formby Council for Voluntary Service Limited**  
**For the year ended 31 December 2024**

**Statement of Financial Activities for the year end 31 December 2024**

<b>Income</b>	<b>Notes</b>	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Voluntary income	2	15,992	28,919	44,911	14,645
Luncheon Club income	3	34,144	-	34,144	36,902
Other income	4	<u>7,537</u>	<u>-</u>	<u>7,537</u>	<u>6,142</u>
Total income		<u>57,673</u>	<u>28,919</u>	<u>86,592</u>	<u>57,689</u>
Expenditure	5				
Cost of generating donations		3,505	-	3,505	3,639
Fundraising costs		4,602	-	4,602	4,938
Charitable activities		46,101	3,962	50,063	50,773
Depreciation of fixed assets		<u>4,107</u>	<u>2,723</u>	<u>6,830</u>	<u>5,623</u>
Total Expenditure		<u>58,315</u>	<u>6,685</u>	<u>65,000</u>	<u>64,973</u>
Net (deficit) / Income		(642)	22,234	21,592	(7,284)
Total funds brought forward		<u>44,647</u>	<u>5,399</u>	<u>50,046</u>	<u>57,330</u>
Total funds carried forward		<u>44,005</u>	<u>27,633</u>	<u>71,638</u>	<u>50,046</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities

**Formby Council for Voluntary Service Limited**  
**Company Registration No. 3138274**

**Balance Sheet as at 31 December 2024**

	Notes	2024 £	2023 £
Fixed Assets	9	10,449	11,244
Current Assets			
Debtor & Prepayments	10	3,317	3,501
Cash at bank and in hand		<u>60,900</u>	<u>37,063</u>
		64,217	40,564
Creditors & accruals falling due within one year	11	<u>(3,028)</u>	<u>(1,762)</u>
Net Current Assets		<u>61,189</u>	<u>38,802</u>
Net Assets		<u>71,638</u>	<u>50,046</u>
Unrestricted Funds			
General Funds		44,005	44,647
Restricted Funds		<u>27,633</u>	<u>5,399</u>
Total Funds		<u>71,638</u>	<u>50,046</u>

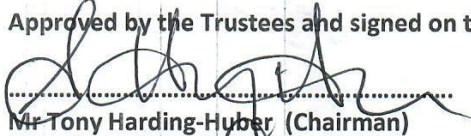
**Audit Exemption Statement**

For the year ended 31 December 2024 the company was entitled to exemption from audit under Section 477 of the Companies act 2006 relating to small companies.

**Director's responsibilities:**

- the members have not required the Company to obtain an audit of its accounts for the year in question in accordance with Section 476
- the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

**Approved by the Trustees and signed on their behalf by:**

  
 .....  
 Mr Tony Harding-Huber (Chairman)

Formby Council for Voluntary Service Limited

Date: 26th March 2025

**Formby Council for Voluntary Service Limited**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of Presentation**

The Financial Statements have been prepared in accordance with the Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2019) with the Charities SORP (FRS 102), and the Companies Act 2006.

Formby Council for Voluntary Service meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**1.2 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

**1.3 Going concern**

The Trustees consider that there are no material uncertainties about Formby Council for Voluntary Services ability to continue as a going concern. The most significant areas of adjustment are key assumptions that affect items in the accounts are to do with estimating grant and donation income in these accounts. With regard to the following year, the most significant area of uncertainty for Formby Council for Voluntary Service are the continuing levels of income received and this is covered in the Trustees Report.

**1.4 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objects of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of an appeal.

**1.5 Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Formby Council for Voluntary Service Limited**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

Donations, grants and gifts are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Income from charitable activity is accounted for when received.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

## **1.6 Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating donations comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## **1.7 Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or items costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

**Formby Council for Voluntary Service Limited**  
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<b>2. Voluntary Income</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2024 £</b>	<b>2023 £</b>
Sefton MBC	4,300	-	4,300	4,300
Sefton CVS	2,092	-	2,092	-
Sefton MBC – Warm Hub	-	1,500	1500	2,080
Formby Benevolent Trust	2,500	6,419	8,919	-
Foresters Finance	300	-	300	1,000
Formby Squirrels Community Group	1,000	-	1,000	1,000
Southport Foundation Community Links	-	1,000	1,000	-
SJP Charitable Foundation	2,500	-	2,500	-
National Lottery Grant	-	20,000	20,000	-
Legacy	1,000	-	1,000	-
St Peters Church	300	-	300	200
Formby Community Transport	1,500	-	1,500	1,500
Other income	500	-	500	82
Tesco Stores	-	-	-	1,000
Co-op Local Community Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,483</u>
	<u>15,992</u>	<u>28,919</u>	<u>44,911</u>	<u>14,645</u>



**Formby Council for Voluntary Service Limited**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

3. Charitable Activities	Unrestricted		Restricted	2024	2023
	£		£	£	£
Luncheon Club	34,144		-	34,144	36,902
4. Other income	Unrestricted		Restricted	2024	2023
	£		£	£	£
Room Hire	7,537		-	7,537	6,142
5. Total expenditure	Voluntary Income	Fundraising	Charitable Activities	2024	2023
	£	£	£	£	£
CVS Administration					
Salaries	831	1,662	5,822	8,315	8,400
Office expenses	41	41	331	413	449
Insurance	266	532	1,865	2,663	2,473
Cleaning - Consumables	28	28	233	289	237
- Salaries	319	319	2,548	3,186	3,087
Rent/Rates	17	17	143	177	184
Gardening	-	-	100	100	-
Repairs & Maintenance	117	117	940	1,174	2,282
Utilities	414	414	3,308	4,136	4,584
Total expenditure carried forward	2,033	3,130	15,290	20,453	21,696

**Formby Council for Voluntary Service Limited**  
**Notes to the financial statements**  
**For the year ended 31 December 2024**

	<b>Voluntary Income</b>	<b>Fundraising</b>	<b>Charitable Activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Brought forward</b>	2,033	3,130	15,290	20,453	21,696
<b>Luncheon Club</b>					
Salaries	1,247	1,247	9,977	12,471	12,599
Office expenses	225	225	1,809	2,259	2,117
Food	-	-	18,190	18,190	18,077
Cleaning - Consumables	-	-	289	289	237
- Salaries	-	-	3,186	3,186	3,086
Repairs & Maintenance	-	-	716	716	760
Other expenses	<u>-</u>	<u>-</u>	<u>606</u>	<u>606</u>	<u>778</u>
Total expenditure	<u>3,505</u>	<u>4,602</u>	<u>50,063</u>	58,170	59,350
Depreciation				<u>6,830</u>	<u>5,623</u>
Total expenditure				<u><b>65,000</b></u>	<u><b>64,973</b></u>

The Trustees consider that their main focus is facilitating the effective operation of the Luncheon Club. Consequently, it is considered appropriate to recommence the reporting of the finances relating to the operation of the Luncheon Club within these accounts.

<b>6. Staff cost and numbers</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross salaries	21,475	20,566
National Insurance – (Refund of Employers Contributions)	(689)	433
Pension	<u>-</u>	<u>-</u>
	<u><b>20,786</b></u>	<u><b>20,999</b></u>

The charity has two paid employees, (2023 two employees). No employee earned £60,000.00 or more during the year.

**7. Trustee's remuneration and related party transactions**

No Trustee received any remuneration during the year (2023 – nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 – nil).

**Formby Council for Voluntary Service Limited**  
**Notes to the financial statements**  
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**8. Taxation**

As a Charity, Formby Council for Voluntary Services Limited is exempt from tax on income and gains falling within Sections 478, 483 & 484 of the Taxes Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**9. Tangible fixed assets**

	<b>Building</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 31 <sup>st</sup> December 2023 and 31 <sup>st</sup> December 2024	160,000	14,781	174,781
Additions	<u>-</u>	<u>6,035</u>	<u>6,035</u>
Cost at 31 <sup>st</sup> December 2024	<u>160,000</u>	<u>20,816</u>	<u>180,816</u>
Depreciation at 31 <sup>st</sup> December 2023	154,669	8,868	163,537
Charge for year	<u>2,667</u>	<u>4,163</u>	<u>6,830</u>
Depreciation at 31 <sup>st</sup> December 2024	<u>157,336</u>	<u>13,031</u>	<u>170,367</u>
Net book value at 31 <sup>st</sup> December 2023	<u>5,331</u>	<u>5,913</u>	<u>11,244</u>
at 31 <sup>st</sup> December 2024	<u>2,664</u>	<u>7,785</u>	<u>10,449</u>

**10. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	3,158	2,738
Formby CTA Ltd	<u>159</u>	<u>763</u>
	<u><b>3,317</b></u>	<u><b>3,501</b></u>

**11. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditor and Accrued Expenses	<u>3,028</u>	<u>1,762</u>

**Formby Council for Voluntary Service Limited**  
**Notes to the financial statements**  
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**12. Analysis of net assets between funds**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Tangible fixed assets	4,064	6,385	10,449
Current assets	42,969	21,248	64,217
Current liabilities	<u>(3,028)</u>	<u>-</u>	<u>(3,028)</u>
<b>Net assets at 31 December 2024</b>	<b><u>44,005</u></b>	<b><u>27,633</u></b>	<b><u>71,638</u></b>

**13. Movement of funds**

	<b>01-Jan 2024 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>31-Dec 2024 £</b>
<b>Restricted funds:</b>				
Sefton MBC – Sound System	1,501	-	886	615
Forecourt Fund	719	-	-	719
Formby Benevolent Fund – Boiler	1,261	-	630	631
Sefton CVS – Warm Hub	1,130	1,500	1,880	750
Sefton CVS – Training Fund	788	-	54	734
Formby Benevolent Trust – Furniture		6,419	1,207	5,212
Southport Community Links – Xmas lunch	-	1,000	1,000	-
National Lottery Grant – Food, Utilities and Office costs	<u>-</u>	<u>20,000</u>	<u>1,028</u>	<u>18,972</u>
	5,399	28,919	6,685	27,633
<b>Unrestricted Funds:</b>				
General funds	<u>44,647</u>	<u>57,673</u>	<u>58,315</u>	<u>44,005</u>
<b>Total funds</b>	<b><u>50,046</u></b>	<b><u>86,592</u></b>	<b><u>65,000</u></b>	<b><u>71,638</u></b>

## Formby Council for Voluntary Services Limited

### Independent Examiners Report on the Accounts to the Trustees of Formby Council for Voluntary Services

I report on the accounts for the year ended 31 December 2024 set out on pages 4 to 12. The Charity's Trustees are responsible for the preparation of the accounts.

The Charity's Trustees consider that an audit is not required for the year ended 31<sup>st</sup> December 2024 under Section 144(2) of the Charities Act 2011, although they have decided an independent examination is required.

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items for disclosure in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention;

- A) which give me reasonable cause to believe that in any material effect the requirements
- to keep accounting records in accordance with Section 130 of the Charities Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met, or
- B) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: S. Leonard

Date: 27-3-25

Name: Stephen Leonard B.A., FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

<https://d.docs.live.net/4c31d202f9ae2d2a/Documents/Finances/Year End Accounts/2024/Final CVS Annual Accounts 2024.docx>