

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

England & Wales · Charity number 1062644

## Details

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**Other names** FLVC

**Status** Registered

**Legal form** Charitable company

**Company number** [03301204](#)

**Registered** 1997-06-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Flintshire Local Voluntary Council  
CORLAN Unit 3  
Mold Business Park  
Wrexham Road  
Mold  
CH7 1XP

**Phone** 01352744000

**Email** [info@flvc.org.uk](mailto:info@flvc.org.uk)

**Website** [www.flvc.org.uk](http://www.flvc.org.uk)

## Activities

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**Objects:** TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN WALES WITH PARTICULAR PREFERENCE TO THE LOCAL GOVERNMENT DISTRICT OF FLINTSHIRE (OR ITS SUCCESSORS), WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE.

**Activities:** FLVC is the umbrella and support organisation for voluntary and community organisations in Flintshire, providing, advice, information and help with funding, governance, volunteering and promoting voluntary action in the county.

## Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** WALES IN PARTICULAR FLINTSHIRE
- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£651,325	£601,107	£692,708	13
2024-03-31	£651,694	£622,679	£642,490	14
2023-03-31	£597,273	£642,054	£613,470	15
2022-03-31	£929,307	£750,357	£658,251	14
2021-03-31	£734,059	£636,221	£479,301	11

## Trustees

Name	Role	Appointed
<b>Peter Agnew</b>	Chair	2021-09-09
Amanda Lonsdale		2025-10-09
Barbara Roberts		
Caryl Jones		2025-05-08
David Wisinger		2022-09-08
Ian McDermott		2025-10-09
John Hatton		2014-01-21
Karen Armstrong		2022-09-08
MRS MARJORIE THOMSON		
Natasha Wait		2025-01-23
TIMOTHY BYRAM		2015-11-05

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

England & Wales - Charity number 1062644

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# Accounts

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**REGISTERED COMPANY NUMBER: 03301204 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1062644**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Flintshire Local Voluntary Council**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

**Flintshire Local Voluntary Council**

**Contents of the Financial Statements  
for the year ended 31 March 2025**

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## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by 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 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

Flintshire Local Voluntary Council (FLVC) is an umbrella organisation for voluntary and community groups in Flintshire.

FLVC is tasked by the Welsh Government to provide a wide range of services to the voluntary sector and is a member of the Third Sector Infrastructure Body, Third Sector Support Wales (TSSW) which combines the work of the national body, Wales Council for Voluntary Action and the nineteen County Voluntary Councils across Wales.

FLVC's vision is for a strong and effective voluntary and community sector involving and serving the people of Flintshire.

FLVC's mission is to support, develop and promote voluntary and community activity in Flintshire and to strengthen the capacity of voluntary and community groups to contribute to the quality of life of Flintshire people and communities.

FLVC works within the framework of agreed National Core Service Standards incorporated in the National Infrastructure Agreement that form part of the TSSW Business Plan. The aim of the plan is to build a Wales that is prosperous and secure, healthy and active, ambitious and learning, and united and connected. Third Sector Support Wales has an impact measurement framework within four areas of work:

- Good governance
- Effective influencing and strategic engagement
- Volunteering
- Sustainable funding

Flintshire Local Voluntary Council's Core Values (as stated within the Strategic Plan) are:

**Quality** - Delivering high quality services via a skilled, trained and motivated workforce

**Responsibility** - Responding to relevant policy and legislative change through regular consultation and engagement with all stakeholders

**Partnership** - Representing and empowering members and promoting the uniqueness and effectiveness of Third Sector support to our communities

**Equality** - Ensuring our practice reflects and responds to the diverse needs of the sector and the population of Flintshire

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2025

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

FLVC's supported volunteering projects has adapted the service model to provide more bespoke support for individuals to develop their confidence and skills to access volunteering within the wider community.

FLVC's Social Prescribing service continued its expansion in 2024/25 - enabling Flintshire residents to explore What Matters to them and to help them to access voluntary and community-based support. The team work within Flintshire Single Point of Access (for adults) and the Early Help Hub (for Children and Families) and has developed services to work more closely with professionals in Probation and Mental Health services.

FLVC continued to administer a number of grant funds which support local voluntary and community groups. The Youth Led Grant scheme, funded by the Welsh Government, is distributed by a group of young people with the support of FLVC. Flintshire Local Voluntary Council also administer the local authority's Community Chest Fund and support the distribution of funds through the Gwynt y Mor Community Project and Shared Prosperity Funds.

Support continues for Flintshire's Community Asset Transfer process, with FLVC staff and a trustee representative working closely with local authority staff to support potential applications.

##### Representation and partnership support

FLVC has continued to represent the third sector within a range of Strategic Partnerships. Flintshire Local Voluntary Council's Chief Officer is Chair of the Flintshire and Wrexham's Public Services Board of Flintshire and represents the Third Sector at various sub-groups of the PSB.

The Chief Officer and the Third Sector Development Managers attend various regional partnerships and work with WCVA, the national body, on various steering groups and panels, including those leading development regarding the Core Service areas of work - Volunteering, Good Governance, Sustainable Funding and Engagement and Influencing - and also Impact Measurement and Safeguarding Services.

##### Quality Assurance

FLVC achieved Trusted Charity Status in January 2024, having (previously achieved the PQASSO Quality mark in 2018).

#### STRATEGIC REPORT

##### Achievements and performance

##### Charitable activities

The following statistics give an indication of the range of services provided by FLVC in 2024/25

- There were over 19,500 visits to our website [www.flvc.org.uk](http://www.flvc.org.uk)
- FLVC enabled Voluntary and Community Groups to access over £675,000 of funding from a wide range of sources. Over £24,648 of funding was awarded through our Grant schemes.
- FLVC's network and partnership events attracted 744 attendees throughout the year
- 138 individuals were supported to access volunteering opportunities
- FLVC's Social Prescribing team supported 1857 Flintshire residents (as part of the Single Point of Access Adult support team and Flintshire's Early Help Hub)

## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2025

#### STRATEGIC REPORT

##### Financial review

##### Financial position

##### Reserves policy

FLVC has a Reserves Policy which guides the trustees in their deliberations about future security and contingencies.

The trustees have reviewed these costs and at 31 March 2025 believe them to be: staff redundancy £42,000, premises repairs and renewals £5,000, contribution to one year's lease payments at £35,000 to cover risks to rental payments, and information technology equipment replacement £3,000. The individual elements amount to £85,000.

##### Principal funding sources

FLVC continues to enjoy a reasonably stable, if reducing, platform of core funding. FLVC received funding from the following primary sources:

Welsh Government;  
Wales Council for Voluntary Action;  
Flintshire County Council;  
Betsi Cadwaladr University Health Board;  
Regional Integration Fund (formerly ICF)  
Families First;  
Shared Prosperity Fund (in partnership with Cadwyn Clwyd).

##### Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### Future plans

Although the funding environment in which the third sector is operating remains uncertain and very challenging, FLVC is still identifying and exploiting opportunities which ensure that the organisation continues to deliver good quality sustainable services. Our priorities remain:

- Working collaboratively with Statutory, Private and Third Sector partners to deliver Quality Public services
- Collaborating with Third Sector Support Wales partners to make the best use of resources
- Developing services that help to maximise the impact of the Third Sector as a whole

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is a company limited by guarantee. The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr. T Byram  
Mr. J D Hatton  
Ms. P M Perry  
Ms. B Roberts  
Ms. J M Thomson  
Mr P Agnew  
Ms K Armstrong  
Mr I Papworth - resigned Mar 2025  
Mr D Wisinger  
Ms N Wait - appointed Jan 2025

## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2025

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The charity can have up to 15 trustees, 12 of whom are nominated and elected by the membership and three can be appointed by the trustees. Only one third of the trustee places are eligible for nomination each year so balancing continuity with renewal.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

##### **Organisational structure**

The FLVC Board meets at least six times each year (through Board meetings and two sub-committees reporting to it overseeing finances and personnel issues) The trustees delegate to the Chief Officer and the management team and, through them, to staff teams the day to day operation of the organisation. Trustees require regular progress reports on services and activities and scrutinise and approve budgets and financial reports. Trustees also take responsibility, with support from staff, for the development and approval of all necessary policies and procedures and for the recruitment and appointment of staff. FLVC contracts with WorkNest to receive legal advice on Personnel and Health & Safety issues.

##### **Induction and training of new trustees**

All trustees are provided with an induction pack and new trustees attend an induction course. Trustees can access training which is relevant to their role and can shadow more experienced colleagues to learn a particular role in more detail.

##### **Statement of Public Benefit**

The objects of Flintshire Local Voluntary Council as stated in the Memorandum of Association are as follows "...to promote any charitable purposes for the benefit of the community in Wales with particular preference to the Local Government District of Flintshire (or its successors) which now or hereafter may be deemed by law to be charitable".

The trustees have taken note of the Charity Commission's guidance on "public benefit" and trust that this report reflects that guidance. FLVC discharges its responsibility under "public benefit" by providing a range of support services to other voluntary organisations and charities as set out in this report. In particular it supports, but not exclusively, those with the following charitable purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or saving of lives
- the advancement of citizenship or community development
- the advancement of arts, culture, heritage or science
- the advancement of amateur sport
- the advancement of animal welfare
- the advancement of environmental protection or improvement
- the advancement of human rights
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

##### **Related parties**

FLVC collaborates with a wide range of partners at local, regional and national levels. These include public bodies and other third sector organisations. The purpose of the collaboration can be to develop new projects and services, to secure additional resources or to represent the interests of the third sector. It receives significant core funding from the Welsh Government (administered by WCVA), through the National Infrastructure Agreement. The charity builds on this core funding by attracting support from a range of sources, including Flintshire County Council, Wales Council for Voluntary Action, Betsi Cadwaladr University Health Board (BCUHB) and Families First. Where trustees have any links with related parties these are declared on a register and trustees are required to declare any potential conflict of interest at any meeting where this may arise. Appropriate action is then taken by the chair of the meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03301204 (England and Wales)

##### **Registered Charity number**

1062644

**Flintshire Local Voluntary Council**

**Report of the Trustees  
for the year ended 31 March 2025**

**Registered office**

Cortan, Unit 3 Mold Business Park  
Wrexham Road  
Mold  
Flintshire  
CH7 1XP

**Trustees**

Mr P Agnew  
Ms K Armstrong  
Mr T Byram  
Mr J D Hatton  
Mr I Papworth (resigned 13/3/25)  
Mrs P M Perry  
Mrs B Roberts  
Mrs J M Thomson  
Mr D Wisinger  
Ms C Jones (appointed 8/5/25)  
Ms N Wait (appointed 23/1/25)

**Company Secretary**

Ms A Woods

**Independent Examiner**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....31/3/25..... and signed on the board's behalf by:

  
.....  
Mrs J M Thomson - Trustee

**Independent Examiner's Report to the Trustees of  
Flintshire Local Voluntary Council**

**Independent examiner's report to the trustees of Flintshire Local Voluntary Council ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

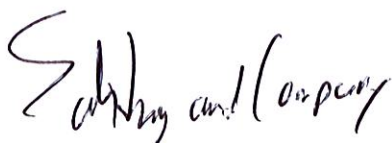
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Aled Roberts

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Date: 3.11.2025

Flintshire Local Voluntary Council

Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charity activities	4	-	623,082	623,082	631,938
Other trading activities	2	-	5,178	5,178	1,667
Investment income	3	23,065	-	23,065	18,090
<b>Total</b>		<u>23,065</u>	<u>628,260</u>	<u>651,325</u>	<u>651,695</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising funds	5	-	451,323	451,323	460,966
<b>Charitable activities</b>					
Charity activities	6	3,251	146,533	149,784	161,713
<b>Total</b>		<u>3,251</u>	<u>597,856</u>	<u>601,107</u>	<u>622,679</u>
<b>NET INCOME</b>					
Transfers between funds	17	19,814 (2,816)	30,404 2,815	50,218 (1)	29,016 -
<b>Net movement in funds</b>		<u>16,998</u>	<u>33,219</u>	<u>50,217</u>	<u>29,016</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		634,294	8,197	642,491	613,475
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>651,292</u></u>	<u><u>41,416</u></u>	<u><u>692,708</u></u>	<u><u>642,491</u></u>

The notes form part of these financial statements

Flintshire Local Voluntary Council

Balance Sheet  
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	14	18,382	5,896	24,278	50,498
Investments	15	551,159	-	551,159	500,262
Cash at bank and in hand		93,854	50,514	144,368	103,945
		<u>663,395</u>	<u>56,410</u>	<u>719,805</u>	<u>654,705</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(12,100)	(14,997)	(27,097)	(12,214)
		<u>651,295</u>	<u>41,413</u>	<u>692,708</u>	<u>642,491</u>
<b>NET CURRENT ASSETS</b>					
		<u>651,295</u>	<u>41,413</u>	<u>692,708</u>	<u>642,491</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>651,295</u>	<u>41,413</u>	<u>692,708</u>	<u>642,491</u>
<b>NET ASSETS</b>					
		<u>651,295</u>	<u>41,413</u>	<u>692,708</u>	<u>642,491</u>
<b>FUNDS</b>					
	17				
Unrestricted funds				651,295	634,294
Restricted funds				41,413	8,197
				<u>692,708</u>	<u>642,491</u>
<b>TOTAL FUNDS</b>					
				<u>692,708</u>	<u>642,491</u>

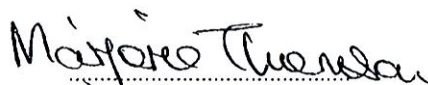
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 31/03/25 and were signed on its behalf by:

  
Mrs J M Thomson - Trustee

The notes form part of these financial statements

**Flintshire Local Voluntary Council**

**Cash Flow Statement  
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	17,358	(41,254)
Net cash provided by/(used in) operating activities		<u>17,358</u>	<u>(41,254)</u>
<b>Cash flows from investing activities</b>			
Interest received		23,065	18,090
Net cash provided by investing activities		<u>23,065</u>	<u>18,090</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		40,423	(23,164)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>103,945</u>	<u>127,109</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>144,368</u></u>	<u><u>103,945</u></u>

The notes form part of these financial statements

Flintshire Local Voluntary Council

Notes to the Cash Flow Statement  
for the year ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2025	2024
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	50,218	29,016
<b>Adjustments for:</b>		
Gain on investments	(50,898)	(15,708)
Interest received	(23,065)	(18,090)
Decrease in debtors	26,220	8,244
Increase/(decrease) in creditors	14,883	(44,716)
<b>Net cash provided by/(used in) operations</b>	<u>17,358</u>	<u>(41,254)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	103,945	40,423	144,368
	<u>103,945</u>	<u>40,423</u>	<u>144,368</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	500,262	50,897	551,159
	<u>500,262</u>	<u>50,897</u>	<u>551,159</u>
<b>Total</b>	<u>604,207</u>	<u>91,320</u>	<u>695,527</u>

The notes form part of these financial statements

## Flintshire Local Voluntary Council

### Notes to the Financial Statements for the year ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by 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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time approving the financial statements, the trustees have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by managements, so it is felt that the going concern assumption remains appropriate.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of the revision and future period where the revision affects both current and future periods.

There are no critical accounting estimates and judgements.

##### **Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income includes donations, activity income and grants that provide core funding and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This income is only deferred if the donor specifies that the grant must only be used in a future accounting period or there are conditions imposed which must be met before the charity has unconditional entitlement.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Charitable activities**

Charitable activities include the expenditure of grant disbursements and the running cost of the charity. Grant payable are payments to third parties in the furtherance of the charitable objectives of the charity. They are accounted for when the recipient has a reasonable expectation that they will receive the grant and the trustees have agreed to pay the grant; conditions will be applied to some grants payable while other grants payable will be payable without condition.

Provision is made for any grant money potentially repayable to the funding body as a result of any underspend in the period of the grant.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

##### **Impairment of fixed assets**

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are income funds of the charity which have been set aside out of unrestricted funds by the trustees for specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Leases**

Rental payable under operating leases, including any lease incentive received, are charged as an expense on a straight line basis over the term of the relevant lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit held at call with banks, and other short-term liquid investments with original maturities of three months or less.

**Financial instruments**

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party of the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

<b>2.</b>	<b>OTHER TRADING ACTIVITIES</b>	2025	2024
		£	£
	Other receipts	<u>5,178</u>	<u>1,667</u>
<b>3.</b>	<b>INVESTMENT INCOME</b>	2025	2024
		£	£
	Deposit account interest	<u>23,065</u>	<u>18,090</u>
<b>4.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	2025	2024
		£	£
	Grants	<u>623,082</u>	<u>631,938</u>
	Activity		
	Charity activities		
	Grants received, included in the above, are as follows:		
		2025	2024
		£	£
	Welsh Council for Voluntary action	229,054	207,839
	Flintshire County Council	81,567	81,834
	Betsi Cadwaladr University Health Board	101,136	88,873
	Welsh Government- Families First & Early Years	22,500	94,800
	Grants received for distribution	22,967	41,557
	Families First Young People Volunteering	35,000	-
	ICF SpoA and RIF	89,389	89,389
	Cadwyn Clwyd	41,469	27,646
		<u>623,082</u>	<u>631,938</u>
	Grant received for distributions were:		
		<b>31 March 2025</b>	<b>31 March</b>
		£	2024£
	Flintshire County Council- Community Chest	22,967	13,830
	Flintshire County Council- Summer of Fun	-	-
	Flintshire County Council- Connect Communities	-	22,727
	Welsh Council for Voluntary Action	-	5,000
	Families First Hub	-	-
	BCUHB- CAMHS grant fund for distribution	-	-
		<u>22,967</u>	<u>41,557</u>
<b>5.</b>	<b>RAISING FUNDS</b>		
	<b>Other trading activities</b>	2025	2024
		£	£
	Staff costs	<u>451,323</u>	<u>460,966</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Charity activities	23,005	24,365	102,414	149,784

7. GRANTS PAYABLE

	2025 £	2024 £
Charity activities	24,365	44,579

Grant disbursements

	Charitable Expenditure 2025£	Charitable Expenditure 2024£
Grant to institutions:		
Grant disbursements- Community Chest	20,565	15,989
Grant disbursement- Youth Led Grant	3,800	5,900
Grant disbursement- Loneliness & Social Isolation Fund	-	22,690
Grant disbursement- FCC Summer of Fun	-	-
Grant disbursement- Platiou Plant Healthy Eating	-	-
	24,365	44,579

8. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Charity activities	78,885	67	11,777	11,685	102,414

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	4,016	6,259
Other operating leases	37,123	33,585

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses were paid to trustees in the current year and the previous year to reimburse the trustees for travel expenses and other incidental cost incurred in the performance of their duties as trustees. During the year expenses totalling £146 were paid to the trustees (2024: £532).

11. STAFF COSTS

There were no unused holiday entitlements for employees services at 31 March 2025.

Standard Life continues to provide a staff pension scheme with a 6% contribution from Flintshire Local Voluntary Council.

The average monthly number of employees during the year was as follows:

	2025	2024
Support to the charity	14	16
	<u>14</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charity activities	-	631,938	631,938
Other trading activities	-	1,667	1,667
Investment income	18,090	-	18,090
<b>Total</b>	<u>18,090</u>	<u>633,605</u>	<u>651,695</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising funds	-	460,966	460,966
<b>Charitable activities</b>			
Charity activities	657	161,056	161,713
<b>Total</b>	<u>657</u>	<u>622,022</u>	<u>622,679</u>
<b>NET INCOME</b>			
Transfers between funds	17,433	11,583	29,016
	526,499	(526,499)	-
<b>Net movement in funds</b>	<u>543,932</u>	<u>(514,916)</u>	<u>29,016</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	90,364	523,111	613,475
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>634,296</u>	<u>8,195</u>	<u>642,491</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	27,849	41,157	69,006
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	27,849	41,157	69,006
<b>NET BOOK VALUE</b>			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	10,000	42,117
Prepayments and accrued income	14,278	8,381
	24,278	50,498

15. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Other	551,159	500,262

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,989	2,650
Social security and other taxes	-	1,453
Accrued expenses	23,108	8,111
	27,097	12,214

Deferred income comprises grant income received which as a condition of the donor relates to a future accounting period.

17. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	549,294	19,817	(2,816)	566,295
Designated fund	85,000	-	-	85,000
	634,294	19,817	(2,816)	651,295
<b>Restricted funds</b>				
Engagement and influencing	1,586	16,349	(17,935)	-
Funding and governance	1,248	17,928	22,237	41,413
Volunteering	1,376	(6,439)	5,063	-
Health and social care	3,987	10,699	(14,686)	-
Grant Funds	-	(8,136)	8,136	-
	8,197	30,401	2,815	41,413
<b>TOTAL FUNDS</b>	642,491	50,218	(1)	692,708

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,065	(3,248)	19,817
<b>Restricted funds</b>			
Engagement and influencing	91,397	(75,048)	16,349
Funding and governance	144,283	(126,355)	17,928
Volunteering	112,493	(118,932)	(6,439)
Health and social care	256,368	(245,669)	10,699
Grant Funds	23,719	(31,855)	(8,136)
	<u>628,260</u>	<u>(597,859)</u>	<u>30,401</u>
<b>TOTAL FUNDS</b>	<u>651,325</u>	<u>(601,107)</u>	<u>50,218</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	5,364	17,431	526,499	549,294
Designated fund	85,000	-	-	85,000
	<u>90,364</u>	<u>17,431</u>	<u>526,499</u>	<u>634,294</u>
<b>Restricted funds</b>				
Engagement and influencing	143,950	14,053	(156,417)	1,586
Funding and governance	42,415	(3,797)	(37,370)	1,248
Volunteering	159,922	(33,217)	(125,332)	1,373
Health and social care	155,863	39,350	(191,223)	3,990
Grant Funds	20,961	(4,804)	(16,157)	-
	<u>523,111</u>	<u>11,585</u>	<u>(526,499)</u>	<u>8,197</u>
<b>TOTAL FUNDS</b>	<u>613,475</u>	<u>29,016</u>	<u>-</u>	<u>642,491</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,090	(659)	17,431
<b>Restricted funds</b>			
Engagement and influencing	82,777	(68,724)	14,053
Funding and governance	121,866	(125,663)	(3,797)
Volunteering	124,438	(157,655)	(33,217)
Health and social care	262,053	(222,703)	39,350
Grant Funds	42,471	(47,275)	(4,804)
	<u>633,605</u>	<u>(622,020)</u>	<u>11,585</u>
<b>TOTAL FUNDS</b>	<u>651,695</u>	<u>(622,679)</u>	<u>29,016</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	5,364	37,248	523,683	566,295
Designated fund	85,000	-	-	85,000
	<u>90,364</u>	<u>37,248</u>	<u>523,683</u>	<u>651,295</u>
<b>Restricted funds</b>				
Engagement and influencing	143,950	30,402	(174,352)	-
Funding and governance	42,415	14,131	(15,133)	41,413
Volunteering	159,922	(39,656)	(120,269)	(3)
Health and social care	155,863	50,049	(205,909)	3
Grant Funds	20,961	(12,940)	(8,021)	-
	<u>523,111</u>	<u>41,986</u>	<u>(523,684)</u>	<u>41,413</u>
<b>TOTAL FUNDS</b>	<u>613,475</u>	<u>79,234</u>	<u>(1)</u>	<u>692,708</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,155	(3,907)	37,248
<b>Restricted funds</b>			
Engagement and influencing	174,174	(143,772)	30,402
Funding and governance	266,149	(252,018)	14,131
Volunteering	236,931	(276,587)	(39,656)
Health and social care	518,421	(468,372)	50,049
Grant Funds	66,190	(79,130)	(12,940)
	<u>1,261,865</u>	<u>(1,219,879)</u>	<u>41,986</u>
<b>TOTAL FUNDS</b>	<u>1,303,020</u>	<u>(1,223,786)</u>	<u>79,234</u>

**Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023 £	Transfers £	Balance at 1 April 2024 £	Transfers £	Balance at 31 March 2025 £
Designated reserve	85,000	-	85,000	-	85,000

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

18. OTHER FINANCIAL COMMITMENTS

**Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	23,244	23,244
Between two and five years	-	23,244
	<u>23,244</u>	<u>46,488</u>

The operating lease consists of rental agreement with BA Commercial from 1 March 2019 to 28 February 2029 with a break clause at 1 March 2024. In March 2024 FLVC surrendered and renewed this lease, 5 year lease with break clause at 2 years and then annual break clause.

19. RELATED PARTY DISCLOSURES

Flintshire Local Voluntary Council provides service and grant funding to other voluntary and community groups and, in turn, receives funding and resources from a number of external agencies. To minimise and manage and conflict of interest trustees are required to sign a Declaration of Interest from and, where appropriate, declare the particular interest and withdraw from meetings or discussion pertaining to that issue.

The related party transactions for the year ended 31 March 2024 were as follows:

Mr J Hatton £881 Grant awarded to Aura Leisure and Libraries

There were no related party transactions for the year ended 31 March 2025.

20. RESTRICTED FUNDS

**Engagement and Influencing**

FLVC promotes third sector organisations, services and activities to statutory partners. FLVC represents the third sector at strategic planning and partnership groups. FLVC promotes partnership working within the third sector and across sectors.

**Funding and Governance**

FLVC provides expertise on grants, sustainable funding, fundraising from private sources, local funding opportunities, commissioning, tendering, funding applications, planning, project management and financial management.

FLVC provides high quality, individual support and advice on all aspects of setting up and running a group or organisation.

**Volunteering**

FLVC matches individuals looking to volunteer with local and national organisations who are looking for people to help them and to help the individual find a role in volunteering that is ideal for them.

FLVC helps organisations to recruit and manage volunteers.

**Health and Social Care**

FLVC facilitates the development of effective partnership working between Health, Social Care, Third and Independent Sector services. FLVC works in partnership to strengthen the contribution of the Third Sector in the provision of Well-being Services across Flintshire.

**Grant Funds**

FLVC works with Funding Bodies in the disbursement of specific grants to numerous voluntary and community organisations.

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

**21. LEGAL STATUS OF THE CHARITY**

The charity is a company limited by guarantee. The liability of the members is therefore limited. In accordance with the Memorandum of Association every member of the charity undertakes to contribute such amount as may required (not exceeding £10) to the charity's asset if it should be wound up whilst they are a member or within one year after he or she ceases to be a member.

**Flintshire Local Voluntary Council**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Other receipts	5,178	1,667
<b>Investment income</b>		
Deposit account interest	23,065	18,090
<b>Charitable activities</b>		
Grants	623,082	631,938
<b>Total incoming resources</b>	651,325	651,695
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	429,102	437,156
Pensions	22,221	23,810
	451,323	460,966
<b>Charitable activities</b>		
Staff training and expenses	15,359	12,517
Volunteers and training	147	612
CAMHS	7,499	-
Grants to community groups	24,365	44,579
	47,370	57,708
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	37,123	33,585
Insurance	3,383	3,818
Light and heat	5,874	6,567
Telephone	9,346	13,754
Postage and stationery	2,748	2,035
Advertising	1,812	2,011
Sundries	1,098	1,419
Computer expense	7,793	8,542
Trustees expenses	147	812
AGM expenses	1,390	640
Office expense	3,125	921
Contractor & consultancy cost	1,300	-
Subscriptions	3,746	1,850
	78,885	75,954
<b>Finance</b>		
Bank charges	67	298
<b>Information technology</b>		
Repairs and renewals	11,777	4,122
<b>Governance costs</b>		
Auditors' remuneration	4,016	6,259
Accountancy and legal fees	7,669	17,372
	11,685	23,631

This page does not form part of the statutory financial statements

**Flintshire Local Voluntary Council**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	2025 £	2024 £
Total resources expended	<u>601,107</u>	<u>622,679</u>
<b>Net income</b>	<u><u>50,218</u></u>	<u><u>29,016</u></u>

This page does not form part of the statutory financial statements

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

England & Wales - Charity number 1062644

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# Accounts

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REGISTERED COMPANY NUMBER: 03301204 (England and Wales)  
REGISTERED CHARITY NUMBER: 1062644

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
Flintshire Local Voluntary Council**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

**Flintshire Local Voluntary Council**

**Contents of the Financial Statements  
for the year ended 31 March 2024**

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## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by 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 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Flintshire Local Voluntary Council (FLVC) is an umbrella organisation for voluntary and community groups in Flintshire.

FLVC is tasked by the Welsh Government to provide a wide range of services to the voluntary sector and is a member of the Third Sector Infrastructure Body, Third Sector Support Wales (TSSW) which combines the work of the national body, Wales Council for Voluntary Action and the nineteen County Voluntary Councils across Wales.

FLVC's vision is for a strong and effective voluntary and community sector involving and serving the people of Flintshire.

FLVC's mission is to support, develop and promote voluntary and community activity in Flintshire and to strengthen the capacity of voluntary and community groups to contribute to the quality of life of Flintshire people and communities.

FLVC works within the framework of agreed National Core Service Standards incorporated in the National Infrastructure Agreement that form part of the TSSW Business Plan. The aim of the plan is to build a Wales that is prosperous and secure, healthy and active, ambitious and learning, and united and connected. Third Sector Support Wales has an impact measurement framework within four areas of work:

- Good governance
- Effective influencing and strategic engagement
- Volunteering
- Sustainable funding

Flintshire Local Voluntary Council's Core Values (as stated within the Strategic Plan) are:

**Quality** - Delivering high quality services via a skilled, trained and motivated workforce

**Responsibility** - Responding to relevant policy and legislative change through regular consultation and engagement with all stakeholders

**Partnership** - Representing and empowering members and promoting the uniqueness and effectiveness of Third Sector support to our communities

**Equality** - Ensuring our practice reflects and responds to the diverse needs of the sector and the population of Flintshire

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2024

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

2023/24 saw FLVC's staff continued with a hybrid model of working, combining home-based and office based attendance with outreach work across Flintshire and North Wales. Bespoke training, support and networking opportunities were provided to support Third Sector organisations as they adapted to resuming face-to-face working. FLVC works in partnership with Cadwyn Clwyd to support and distribute funds under the Shared Prosperity Programme.

FLVC's supported volunteering projects as adapted the service model to provide more bespoke support for individuals to develop their confidence and skills to access volunteering within the wider community.

FLVC's Social Prescribing service continued its expansion in 2023/24 - enabling Flintshire residents to explore What Matters to them and to help them to access voluntary and community-based support. The team work within Flintshire Single Point of Access (for adults) and the Early Help Hub (for Children and Families) and has developed services to work more closely with professionals in Probation and Mental Health services.

FLVC continued to administer a number of grant funds which support local voluntary and community groups. The Youth Led Grant scheme, funded by the Welsh Government, is distributed by a group of young people with the support of FLVC. Flintshire Local Voluntary Council also administer the local authority's Community Chest Fund and support the distribution of funds through the Gwynt y Mor Community Project and Shared Prosperity Funds.

Support continues for Flintshire's Community Asset Transfer process, with FLVC staff and a trustee representative working closely with local authority staff to support potential applications.

##### Representation and partnership support

FLVC has continued to represent the third sector within a range of Strategic Partnerships. Flintshire Local Voluntary Council's Chief Officer is Chair of the Flintshire and Wrexham's Public Services Board of Flintshire and represents the Third Sector at various sub-groups of the PSB.

The Chief Officer and the Third Sector Development Managers attend various regional partnerships and work with WCVA, the national body, on various steering groups and panels, including those leading development regarding the Core Service areas of work - Volunteering, Good Governance, Sustainable Funding and Engagement and Influencing - and also Impact Measurement and Safeguarding Services.

##### Quality Assurance

FLVC achieved Trusted Charity Status in January 2024, having (previously achieved the PQASSO Quality mark in 2018).

Flintshire Local Voluntary Council also has the Investing in Volunteers Quality Standard, reflecting their work to develop high standards in recruiting, training and supporting volunteers.

#### STRATEGIC REPORT

##### Achievement and performance

##### Charitable activities

The following statistics give an indication of the range of services provided by FLVC in 2023/24

- There were over 19,500 visits to our website [www.flvc.org.uk](http://www.flvc.org.uk)
- FLVC enabled Voluntary and Community Groups to access over £2million of funding from a wide range of sources. Over £49,000 of funding was awarded through our Grant schemes.
- FLVC's network and partnership events attracted 517 attendees throughout the year
- 277 individuals were supported to access volunteering opportunities
- FLVC's Social Prescribing team supported 2069 Flintshire residents (as part of the Single Point of Access Adult support team and Flintshire's Early Help Hub)

## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2024

#### STRATEGIC REPORT

##### Financial review

##### Financial position

##### Reserves policy

FLVC has a Reserves Policy which guides the trustees in their deliberations about future security and contingencies.

The trustees have reviewed these costs and at 31 March 2023 believe them to be: staff redundancy £42,000, premises repairs and renewals £5,000, contribution to one year's lease payments at £35,000 to cover risks to rental payments, and information technology equipment replacement £3,000. The individual elements amount to £85,000.

##### Principal funding sources

FLVC continues to enjoy a reasonably stable, if reducing, platform of core funding. FLVC received funding from the following primary sources:

Welsh Government;  
Wales Council for Voluntary Action;  
Flintshire County Council;  
Betsi Cadwaladr University Health Board;  
Regional Integration Fund (formerly ICF)  
Families First;  
Shared Prosperity Fund (in partnership with Cadwyn Clwyd).

##### Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### Future plans

Although the funding environment in which the third sector is operating remains uncertain and very challenging, FLVC is still identifying and exploiting opportunities which ensure that the organisation continues to deliver good quality sustainable services. Our priorities remain:

- Working collaboratively with Statutory, Private and Third Sector partners to deliver Quality Public services
- Collaborating with Third Sector Support Wales partners to make the best use of resources
- Developing services that help to maximise the impact of the Third Sector as a whole

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is a company limited by guarantee. The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr. T Byram  
Mr. J D Hatton  
Ms. P M Perry  
Ms. B Roberts  
Ms. J M Thomson  
Mr P Agnew  
Ms Karen Armstrong  
Mr Ian Papworth  
Mr David Wisinger

##### Recruitment and appointment of new trustees

The charity can have up to 15 trustees, 12 of whom are nominated and elected by the membership and three can be appointed by the trustees. Only one third of the trustee places are eligible for nomination each year so balancing continuity with renewal.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

## Flintshire Local Voluntary Council

### Report of the Trustees for the year ended 31 March 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure

The FLVC Board meets at least six times each year and has two sub-committees reporting to it and overseeing finances and personnel issues. The trustees delegate to the Chief Officer and the management team and, through them, to staff teams the day to day operation of the organisation. Trustees require regular progress reports on services and activities and scrutinise and approve budgets and financial reports. Trustees also take responsibility, with support from staff, for the development and approval of all necessary policies and procedures and for the recruitment and appointment of staff. FLVC contracts with WorkNest to receive legal advice on Personnel and Health & Safety issues.

##### Induction and training of new trustees

All trustees are provided with an induction pack and new trustees attend an induction course. Trustees can access training which is relevant to their role and can shadow more experienced colleagues to learn a particular role in more detail.

##### Statement of Public Benefit

The objects of Flintshire Local Voluntary Council as stated in the Memorandum of Association are as follows "...to promote any charitable purposes for the benefit of the community in Wales with particular preference to the Local Government District of Flintshire (or its successors) which now or hereafter may be deemed by law to be charitable".

The trustees have taken note of the Charity Commission's guidance on "public benefit" and trust that this report reflects that guidance. FLVC discharges its responsibility under "public benefit" by providing a range of support services to other voluntary organisations and charities as set out in this report. In particular it supports, but not exclusively, those with the following charitable purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or saving of lives
- the advancement of citizenship or community development
- the advancement of arts, culture, heritage or science
- the advancement of amateur sport
- the advancement of animal welfare
- the advancement of environmental protection or improvement
- the advancement of human rights
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

##### Related parties

FLVC collaborates with a wide range of partners at local, regional and national levels. These include public bodies and other third sector organisations. The purpose of the collaboration can be to develop new projects and services, to secure additional resources or to represent the interests of the third sector. It receives significant core funding from the Welsh Government (administered by WCVA), through the National Infrastructure Agreement. The charity builds on this core funding by attracting support from a range of sources, including Flintshire County Council, Wales Council for Voluntary Action, Betsi Cadwaladr University Health Board (BCUHB) and Families First. Where trustees have any links with related parties these are declared on a register and trustees are required to declare any potential conflict of interest at any meeting where this may arise. Appropriate action is then taken by the chair of the meeting.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

03301204 (England and Wales)

##### Registered Charity number

1062644

##### Registered office

Corlan, Unit 3 Mold Business Park  
Wrexham Road  
Mold  
Flintshire  
CH7 1XP

**Report of the Trustees  
for the year ended 31 March 2024**

**Trustees**

Mr P Agnew  
Ms K Armstrong  
Mr T Byram  
Mr J D Hatton  
Mr I Papworth  
Mrs P M Perry  
Mrs B Roberts  
Mrs J M Thomson  
Mr D Wisinger

**Company Secretary**

Ms A Woods

**Independent Examiner**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ~~5th Sept 2024~~ and signed on the board's behalf by:

  
.....  
Mr J D Hatton - Trustee

**Independent Examiner's Report to the Trustees of  
Flintshire Local Voluntary Council**

**Independent examiner's report to the trustees of Flintshire Local Voluntary Council ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Aled Roberts

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Date: 29.10.24.....

Flintshire Local Voluntary Council

Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	(1)	1,667	1,666	2,291
<b>Charitable activities</b>	4				
Charity activities		-	631,938	631,938	575,910
Investment income	3	18,090	-	18,090	1,918
Other income	5	-	-	-	17,159
<b>Total</b>		<u>18,089</u>	<u>633,605</u>	<u>651,694</u>	<u>597,278</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	-	460,966	460,966	437,361
<b>Charitable activities</b>	7				
Charity activities		657	161,056	161,713	204,692
<b>Total</b>		<u>657</u>	<u>622,022</u>	<u>622,679</u>	<u>642,053</u>
<b>NET INCOME/(EXPENDITURE)</b>		17,432	11,583	29,015	(44,775)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		90,364	523,111	613,475	658,250
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>107,796</u>	<u>534,694</u>	<u>642,490</u>	<u>613,475</u>

The notes form part of these financial statements

**Flintshire Local Voluntary Council**

**Balance Sheet  
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	15	48,304	2,194	50,498	58,742
Cash at bank and in hand		74,995	529,212	604,207	611,663
		123,299	531,406	654,705	670,405
<b>CREDITORS</b>					
Amounts falling due within one year	16	(15,505)	3,290	(12,215)	(56,930)
		107,794	534,696	642,490	613,475
<b>NET CURRENT ASSETS</b>					
		107,794	534,696	642,490	613,475
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		107,794	534,696	642,490	613,475
<b>NET ASSETS</b>					
		107,794	534,696	642,490	613,475
<b>FUNDS</b>					
	17			107,794	90,364
Unrestricted funds				534,696	523,111
Restricted funds				642,490	613,475
<b>TOTAL FUNDS</b>					
				642,490	613,475

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th Sept 24 and were signed on its behalf by:

  
 .....  
 Mr J D Hatton - Trustee

**Flintshire Local Voluntary Council**

**Cash Flow Statement  
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(25,546)	(29,163)
Net cash used in operating activities		<u>(25,546)</u>	<u>(29,163)</u>
<b>Cash flows from investing activities</b>			
Sale of intangible fixed assets		-	17,159
Interest received		18,090	1,918
Net cash provided by investing activities		<u>18,090</u>	<u>19,077</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(7,456)</u>	<u>(10,086)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>611,663</u>	<u>621,749</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>604,207</u></u>	<u><u>611,663</u></u>

The notes form part of these financial statements

**Flintshire Local Voluntary Council**

**Notes to the Cash Flow Statement  
for the year ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	29,015	(44,775)
<b>Adjustments for:</b>		
Depreciation charges	-	1,277
Profit on disposal of fixed assets	-	(17,159)
Interest received	(18,090)	(1,918)
Decrease in debtors	8,244	53,313
Decrease in creditors	(44,715)	(19,901)
<b>Net cash used in operations</b>	<u>(25,546)</u>	<u>(29,163)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/23 £	Cash flow £	At 31/3/24 £
<b>Net cash</b>			
Cash at bank and in hand	611,663	(7,456)	604,207
	<u>611,663</u>	<u>(7,456)</u>	<u>604,207</u>
<b>Total</b>	<u>611,663</u>	<u>(7,456)</u>	<u>604,207</u>

## Flintshire Local Voluntary Council

### Notes to the Financial Statements for the year ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by 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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time approving the financial statements, the trustees have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by managements, so it is felt that the going concern assumption remains appropriate.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant, Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of the revision and future period where the revision affects both current and future periods.

There are no critical accounting estimates and judgements.

##### **Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income includes donations, activity income and grants that provide core funding and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This income is only deferred if the donor specifies that the grant must only be used in a future accounting period or there are conditions imposed which must be met before the charity has unconditional entitlement.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Charitable activities**

Charitable activities include the expenditure of grant disbursements and the running cost of the charity. Grant payable are payments to third parties in the furtherance of the charitable objectives of the charity. They are accounted for when the recipient has a reasonable expectation that they will receive the grant and the trustees have agreed to pay the grant; conditions will be applied to some grants payable while other grants payable will be payable without condition.

Provision is made for any grant money potentially repayable to the funding body as a result of any underspend in the period of the grant.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

##### **Impairment of fixed assets**

## Flintshire Local Voluntary Council

### Notes to the Financial Statements - continued for the year ended 31 March 2024

#### 1. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are income funds of the charity which have been set aside out of unrestricted funds by the trustees for specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Leases**

Rental payable under operating leases, including any lease incentive received, are charged as an expense on a straight line basis over the term of the relevant lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposit held at call with banks, and other short-term liquid investments with original maturities of three months or less.

##### **Financial instruments**

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Grants	2	5
Other receipts	1,664	2,286
	<u>1,666</u>	<u>2,291</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>2</u>	<u>5</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>18,090</u>	<u>1,918</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Grants	Charity activities	<u>631,938</u>	<u>575,910</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Welsh Council for Voluntary action	207,839	193,508
Flintshire County Council	81,834	69,567
Betsi Cadwaladr University Health Board	88,873	124,730
Welsh Government- Families First & Early Years	94,800	74,325
Charitable Bodies	-	27,903
Grants received for distribution	41,557	94,757
Other	-	(8,880)
ICF SpoA and RIF	89,389	-
Cadwyn Clwyd	27,646	-
	<u>631,938</u>	<u>575,910</u>

Grant received for distributions were:

	31 March 2024£	31 March 2023£
Flintshire County Council- Community Chest	13,830	36,510
Flintshire County Council- Summer of Fun	-	10,000
Flintshire County Council- Connect Communities	22,727	22,727
Welsh Council for Voluntary Action	5,000	5,000
Families First Hub	-	9,000
BCUHB- CAMHS grant fund for distribution	-	11,520
	<u>41,557</u>	<u>94,757</u>

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**5. OTHER INCOME**

	2024	2023
	£	£
Gain on sale of intangible fixed assets	-	17,159
	<u>          </u>	<u>          </u>

The grants disbursements refunded to FLVC are grants repairs to FLVC by third party organisations unable to comply with the conditions of funding. Any disbursements refunded will be made available to other third party organizations that will be able to comply with the conditions of funding.

**6. RAISING FUNDS**

**Other trading activities**

	2024	2023
	£	£
Staff costs	460,966	437,361
	<u>          </u>	<u>          </u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charity activities	13,129	44,579	104,005	161,713
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**8. GRANTS PAYABLE**

	2024	2023
	£	£
Charity activities	44,579	78,286
	<u>          </u>	<u>          </u>

**Grant disbursements**

	<b>Charitable Expenditure 2024£</b>	<b>Charitable Expenditure 2023£</b>
Grant to institutions:		
Grant disbursements- Community Chest	15,989	31,145
Grant disbursement- Youth Led Grant	5,900	5,450
Grant disbursement- Loneliness & Social Isolation Fund	22,690	22,691
Grant disbursement- FCC Summer of Fun	-	10,000
Grant disbursement- Platiau Plant Healthy Eating	-	9,000
	<u>          </u>	<u>          </u>
	<u>44,579</u>	<u>78,286</u>

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**9. SUPPORT COSTS**

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Charity activities	<u>75,954</u>	<u>298</u>	<u>4,122</u>	<u>23,631</u>	<u>104,005</u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	6,259	4,507
Other operating leases	33,585	34,740
Surplus on disposal of fixed assets	-	(17,159)
	<u>          </u>	<u>          </u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses were paid to trustees in the current year and the previous year to reimburse the trustees for travel expenses and other incidental cost incurred in the performance of their duties as trustees. During the year expenses totalling £532 were paid to the trustees (2023: £835).

**12. STAFF COSTS**

There were no unused holiday entitlements for employees services at 31 March 2024.

Standard Life continues to provide a staff pension scheme with a 6% contribution from Flintshire Local Voluntary Council.

The average monthly number of employees during the year was as follows:

	2024	2023
Support to the charity	<u>16</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,286	5	2,291
<b>Charitable activities</b>			
Charity activities	-	575,910	575,910
Investment income	1,918	-	1,918
Other income	-	17,159	17,159
<b>Total</b>	<u>4,204</u>	<u>593,074</u>	<u>597,278</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	437,361	437,361

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Charity activities	3,315	201,377	204,692
<b>Total</b>	<u>3,315</u>	<u>638,738</u>	<u>642,053</u>
<b>NET INCOME/(EXPENDITURE)</b>	889	(45,664)	(44,775)
Transfers between funds	15,000	(15,000)	-
<b>Net movement in funds</b>	<u>15,889</u>	<u>(60,664)</u>	<u>(44,775)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	74,472	583,778	658,250
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>90,361</u></u>	<u><u>523,114</u></u>	<u><u>613,475</u></u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>27,849</u>	<u>41,157</u>	<u>69,006</u>
<b>DEPRECIATION</b>			
At 1 April 2023 and 31 March 2024	<u>27,849</u>	<u>41,157</u>	<u>69,006</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	42,117	22,727
Prepayments and accrued income	8,381	36,015
	<u>50,498</u>	<u>58,742</u>

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	2,651	8,229
Social security and other taxes	1,453	-
Accruals and deferred income	-	37,300
Accrued expenses	8,111	11,401
	<u>12,215</u>	<u>56,930</u>

Deferred income comprises grant income received which as a condition of the donor relates to a future accounting period.

**17. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	90,364	17,430	107,794
<b>Restricted funds</b>			
Engagement and influencing	143,950	14,053	158,003
Funding and governance	42,415	(3,797)	38,618
Volunteering	159,922	(33,217)	126,705
Health and social care	155,863	39,350	195,213
Grant Funds	20,961	(4,804)	16,157
	<u>523,111</u>	<u>11,585</u>	<u>534,696</u>
<b>TOTAL FUNDS</b>	<u>613,475</u>	<u>29,015</u>	<u>642,490</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	18,089	(659)	17,430
<b>Restricted funds</b>			
Engagement and influencing	82,777	(68,724)	14,053
Funding and governance	121,866	(125,663)	(3,797)
Volunteering	124,438	(157,655)	(33,217)
Health and social care	262,053	(222,703)	39,350
Grant Funds	42,471	(47,275)	(4,804)
	<u>633,605</u>	<u>(622,020)</u>	<u>11,585</u>
<b>TOTAL FUNDS</b>	<u>651,694</u>	<u>(622,679)</u>	<u>29,015</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	74,472	892	15,000	90,364
<b>Restricted funds</b>				
Engagement and influencing	113,018	35,932	(5,000)	143,950
Funding and governance	70,514	(28,099)	-	42,415
Volunteering	204,537	(39,612)	(5,000)	159,925
Health and social care	191,219	(30,359)	(5,000)	155,860
Grant Funds	4,490	16,471	-	20,961
	<u>583,778</u>	<u>(45,667)</u>	<u>(15,000)</u>	<u>523,111</u>
<b>TOTAL FUNDS</b>	<u>658,250</u>	<u>(44,775)</u>	<u>-</u>	<u>613,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,204	(3,312)	892
<b>Restricted funds</b>			
Engagement and influencing	95,692	(59,760)	35,932
Funding and governance	102,251	(130,350)	(28,099)
Volunteering	120,687	(160,299)	(39,612)
Health and social care	179,687	(210,046)	(30,359)
Grant Funds	94,757	(78,286)	16,471
	<u>593,074</u>	<u>(638,741)</u>	<u>(45,667)</u>
<b>TOTAL FUNDS</b>	<u>597,278</u>	<u>(642,053)</u>	<u>(44,775)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	74,472	18,322	15,000	107,794
<b>Restricted funds</b>				
Engagement and influencing	113,018	49,985	(5,000)	158,003
Funding and governance	70,514	(31,896)	-	38,618
Volunteering	204,537	(72,829)	(5,000)	126,708
Health and social care	191,219	8,991	(5,000)	195,210
Grant Funds	4,490	11,667	-	16,157
	<u>583,778</u>	<u>(34,082)</u>	<u>(15,000)</u>	<u>534,696</u>
<b>TOTAL FUNDS</b>	<u>658,250</u>	<u>(15,760)</u>	<u>-</u>	<u>642,490</u>

**Flintshire Local Voluntary Council**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,293	(3,971)	18,322
<b>Restricted funds</b>			
Engagement and influencing	178,469	(128,484)	49,985
Funding and governance	224,117	(256,013)	(31,896)
Volunteering	245,125	(317,954)	(72,829)
Health and social care	441,740	(432,749)	8,991
Grant Funds	137,228	(125,561)	11,667
	1,226,679	(1,260,761)	(34,082)
<b>TOTAL FUNDS</b>	1,248,972	(1,264,732)	(15,760)

**Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
Designated reserve	70,000	15,000	85,000	-	85,000

**18. OTHER FINANCIAL COMMITMENTS**

**Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	23,244	23,244
Between two and five years	23,244	-
	46,488	23,244

The operating lease consists of rental agreement with BA Commercial from 1 March 2019 to 28 February 2029 with a break clause at 1 March 2024. FLVC has surrendered and renewed this lease, 5 year lease with break clause at 2 years and then annual break clause.

**19. RELATED PARTY DISCLOSURES**

Flintshire Local Voluntary Council provides service and grant funding to other voluntary and community groups and, in turn, receives funding and resources from a number of external agencies. To minimise and manage and conflict of interest trustees are required to sign a Declaration of Interest from and, where appropriate, declare the particular interest and withdraw from meetings or discussion pertaining to that issue.

The related party transactions for the year ended 31 March 2024 were as follows:

Mr J Hatton £881                      Grant awarded to Aura Leisure and Libraries

The related party transactions for the year ended 31 March 2023 were as follows:

Ms JM Thomson £1324              Grant awarded to Home-Start Flintshire

## Flintshire Local Voluntary Council

### Notes to the Financial Statements - continued for the year ended 31 March 2024

#### 20. RESTRICTED FUNDS

##### **Engagement and Influencing**

FLVC promotes third sector organisations, services and activities to statutory partners. FLVC represents the third sector at strategic planning and partnership groups. FLVC promotes partnership working within the third sector and across sectors.

##### **Funding and Governance**

FLVC provides expertise on grants, sustainable funding, fundraising from private sources, local funding opportunities, commissioning, tendering, funding applications, planning, project management and financial management.

FLVC provides high quality, individual support and advice on all aspects of setting up and running a group or organisation.

##### **Volunteering**

FLVC matches individuals looking to volunteer with local and national organisations who are looking for people to help them and to help the individual find a role in volunteering that is ideal for them.

FLVC helps organisations to recruit and manage volunteers.

##### **Health and Social Care**

FLVC facilitates the development of effective partnership working between Health, Social Care, Third and Independent Sector services. FLVC works in partnership to strengthen the contribution of the Third Sector in the provision of Well-being Services across Flintshire.

##### **Grant Funds**

FLVC works with Funding Bodies in the disbursement of specific grants to numerous voluntary and community organisations.

#### 21. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee. The liability of the members is therefore limited. In accordance with the Memorandum of Association every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up whilst they are a member or within one year after he or she ceases to be a member.

**Flintshire Local Voluntary Council**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	2	5
Other receipts	1,664	2,286
	1,666	2,291
<b>Investment income</b>		
Deposit account interest	18,090	1,918
<b>Charitable activities</b>		
Grants	631,938	575,910
<b>Other income</b>		
Gain on sale of intangible fixed assets	-	17,159
<b>Total incoming resources</b>	651,694	597,278
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	437,156	415,228
Pensions	23,810	22,133
	460,966	437,361
<b>Charitable activities</b>		
Staff training and expenses	12,517	11,198
Volunteers and training	612	2,706
Contractors and consultations	-	201
Grants to community groups	44,579	78,286
	57,708	92,391
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	33,585	34,740
Insurance	3,818	3,661
Light and heat	6,567	10,969
Telephone	13,754	11,278
Postage and stationery	2,035	2,756
Advertising	2,011	2,508
Sundries	1,419	2,661
Computer expense	8,542	14,332
Trustees expenses	812	836
AGM expenses	640	957
Office expense	921	555
Contractor & consultancy cost	-	142
Subscriptions	1,850	1,398
Computer equipment	-	1,277
	75,954	88,070
<b>Finance</b>		
Bank charges	298	595
<b>Information technology</b>		
Repairs and renewals	4,122	5,698

This page does not form part of the statutory financial statements

Flintshire Local Voluntary Council

Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	2024 £	2023 £
<b>Information technology</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,259	4,507
Accountancy and legal fees	17,372	13,431
	<u>23,631</u>	<u>17,938</u>
Total resources expended	<u>622,679</u>	<u>642,053</u>
<b>Net income/(expenditure)</b>	<u>29,015</u>	<u>(44,775)</u>

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

England & Wales - Charity number 1062644

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# Accounts

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Company Registration No. 03301204 (England and Wales)

Charity Registration No. 1062644

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**



# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr. T Byram  
Mr. J D Hatton  
Ms. P M Perry  
Ms. B Roberts  
Ms. J M Thomson  
Mr. P Agnew  
Ms. K Armstrong (Appointed 8 September 2022)  
Mr. I Papworth (Appointed 8 September 2022)  
Mr. D Wisinger (Appointed 8 September 2022)

### Secretary

Ms A Woods

### Charity number

1062644

### Company number

03301204

### Registered office

CORLAN, Unit 3  
Mold Business Park  
Wrexham Road  
Mold  
Flintshire  
United Kingdom  
CH7 1XP

### Auditor

Azets Audit Services  
Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
United Kingdom  
CH8 7RD

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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 January 2019)".

### **Objectives and activities**

Flintshire Local Voluntary Council (FLVC) is an umbrella organisation for voluntary and community groups in Flintshire.

FLVC is tasked by the Welsh Government to provide a wide range of services to the voluntary sector and is a member of the Third Sector Infrastructure Body, Third Sector Support Wales (TSSW) which combines the work of the national body, Wales Council for Voluntary Action and the nineteen County Voluntary Councils across Wales.

FLVC's vision is for a strong and effective voluntary and community sector involving and serving the people of Flintshire.

FLVC's mission is to support, develop and promote voluntary and community activity in Flintshire and to strengthen the capacity of voluntary and community groups to contribute to the quality of life of Flintshire people and communities.

FLVC works within the framework of agreed National Core Service Standards incorporated in the National Infrastructure Agreement that form part of the TSSW Business Plan. The aim of the plan is to build a Wales that is prosperous and secure, healthy and active, ambitious and learning, and united and connected.

Third Sector Support Wales has an impact measurement framework within four areas of work:

- Good governance
- Effective influencing and strategic engagement
- Volunteering
- Sustainable funding

Flintshire Local Voluntary Council's Core Values (as stated within the Strategic Plan) are:

**Quality** - Delivering high quality services via a skilled, trained and motivated workforce

**Responsibility** - Responding to relevant policy and legislative change through regular consultation and engagement with all stakeholders

**Partnership** - Representing and empowering members and promoting the uniqueness and effectiveness of Third Sector support to our communities

**Equality** - Ensuring our practice reflects and responds to the diverse needs of the sector and the population of Flintshire

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### **Significant activities**

2022/23 saw FLVC's staff adapting to a hybrid model of working, combining home-based and office based attendance with outreach work across Flintshire and North Wales. Bespoke training, support and networking opportunities were provided to support Third Sector organisations as they adapted to resuming face-to-face working.

FLVC continued the work funded by Cadwyn Clwyd (Reset, Resume and Rebound) which provided dedicated resource to support Community Venues and Community-based projects to re-establish their services as Covid restrictions eased and also provided access to support for energy efficiency.

FLVC's supported volunteering projects have helped very many Individuals to develop their confidence and skills to access volunteering within the wider community.

FLVC's Social Prescribing service continued its expansion in 2022/23 – enabling Flintshire residents to explore What Matters to them and to help them to access voluntary and community-based support. The team work within Flintshire Single Point of Access (for adults) and the Early Help Hub (for Children and Families)

FLVC continued to administer a number of grant funds which support local voluntary and community groups. The Youth Led Grant scheme, funded by the Welsh Government, is distributed by a group of young people with the support of FLVC. Flintshire Local Voluntary Council also administer the local authority's Community Chest Fund and support the distribution of funds through the Gwylt y Mor Community Project.

Support continues for Flintshire's Community Asset Transfer process, with FLVC staff and a trustee representative working closely with local authority staff to support potential applications.

### **Representation and partnership support**

FLVC has continued to represent the third sector within a range of Strategic Partnerships. Flintshire Local Voluntary Council is an invited participant on the Public Services Board of Flintshire and represents the Third Sector at various sub-groups of the PSB.

The Chief Officer and the Third Sector Development Managers attend various regional partnerships and work with WCVA, the national body, on various steering groups and panels, including those leading development regarding the Core Service areas of work - Volunteering, Good Governance, Sustainable Funding and Engagement and Influencing – and also Impact Measurement and Safeguarding Services.

### **Quality Assurance**

FLVC continues to work towards Trusted Charity Status, having achieved the PQASSO Quality mark (the previous Charity Commission endorsed Quality Standard) in 2018.

Flintshire Local Voluntary Council has the Investing in Volunteers Quality Standard, reflecting their work to develop high standards in recruiting, training and supporting volunteers.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Achievements and performance

#### Charitable activities

The following statistics give an indication of the range of services provided by FLVC in 2022/23:

- There were over 19,500 visits to our website [www.flvc.org.uk](http://www.flvc.org.uk)
- FLVC enabled Voluntary and Community Groups to access over £1,400,000 of funding from a wide range of sources. £78,286 of funding was awarded through our Grant schemes.
- FLVC's network and partnership events attracted over 400 attendees throughout the year
- 497 individuals were brokered into volunteering and 93 individuals were provided with additional support to volunteer
- FLVC's Social Prescribing team supported 1,503 Flintshire residents (as part of the Single Point of Access Adult support team) and 287 families through Flintshire's Early Help Hub

#### Internal and external factors

Trustees continue to be actively involved in shaping future plans for the organisation and reviewing performance through sub-committees and working groups. Trustee meetings have taken advantage of web conference technology to ensure the continuation of effective governance of the organisation.

#### Financial review

Total incoming resources for the year amounted to £597,273 (2022: £929,307)

Total resources expended during the year amounted to £642,054 (2022: £750,357)

Net incoming/ (outgoing) resources for the year amounted to (£44,781) (2022: £178,950)

The Fund balances at 31 March 2023 amounted to £613,470 (2022: £658,251)

#### Reserves policy

FLVC has a Reserves Policy which guides the trustees in their deliberations about future security and contingencies.

The trustees have reviewed these costs and at 31 March 2023 believe them to be: staff redundancy £42,000, premises repairs and renewals £5,000, contribution to one year's lease payments at £35,000 to cover risks to rental payments, and information technology equipment replacement £3,000. The individual elements amount to £85,000 and the trustees would like to designate an unrestricted reserve for this amount.

#### Principal funding sources

FLVC continues to enjoy a reasonably stable, if reducing, platform of core funding. FLVC received funding from the following primary sources:

Welsh Government;  
Wales Council for Voluntary Action;  
Flintshire County Council;  
Betsi Cadwaladr University Health Board;  
Regional Integration Fund (formerly ICF)  
Families First;  
Cadwyn Clwyd.

#### Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### Future plans

Although the funding environment in which the third sector is operating remains uncertain and very challenging, FLVC is still identifying and exploiting opportunities which ensure that the organisation continues to deliver good quality sustainable services. Our priorities remain:

- Working collaboratively with Statutory, Private and Third Sector partners to deliver Quality Public services;
- Collaborating with Third Sector Support Wales partners to make the best use of resources;
- Developing services that help to maximise the impact of the Third Sector as a whole.

### Structure, governance and management

The charity is a company limited by guarantee. The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms. R Bidwell	(Resigned 30 April 2022)
Mr. W D Brereton	(Resigned 30 April 2022)
Mr. T Byram	
Mr. J D Hatton	
Mr. P A Hinchliffe	(Retired 8 September 2022)
Ms. P M Perry	
Ms. B Roberts	
Ms. J M Thomson	
Mr. L Tiratira	(Resigned 30 April 2022)
Mr. P Agnew	
Ms. K Armstrong	(Appointed 8 September 2022)
Mr. I Papworth	(Appointed 8 September 2022)
Mr. D Wisinger	(Appointed 8 September 2022)

### Recruitment and appointment of new trustees

The charity can have up to 15 trustees, 12 of whom are nominated and elected by the membership and three can be appointed by the trustees. Only one third of the trustee places are eligible for nomination each year so balancing continuity with renewal. The charity presently has 9 trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

### Organisational structure

The FLVC Board meets at least five times each year and has a number of sub-committees reporting to it and overseeing finances, personnel issues and particular service areas. The trustees delegate to the Chief Officer and the management team and, through them, to staff teams the day to day operation of the organisation. Trustees require regular progress reports on services and activities and scrutinise and approve budgets and financial reports. Trustees also take responsibility, with support from staff, for the development and approval of all necessary policies and procedures and for the recruitment and appointment of staff. FLVC contracts with Ellis Whittam Limited (now WorkNest) to receive legal advice on Personnel and Health & Safety issues.

### Induction and training of new trustees

All trustees are provided with an induction pack and new trustees attend an induction course. Trustees can access training which is relevant to their role and can shadow more experienced colleagues to learn a particular role in more detail.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Flintshire Local Voluntary Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### Auditor

The auditors, Azets Audit Services, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



.....  
**Ms A Woods**

Secretary

Dated: ..... 12/10/2023

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

---

#### Opinion

We have audited the financial statements of Flintshire Local Voluntary Council (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

---

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

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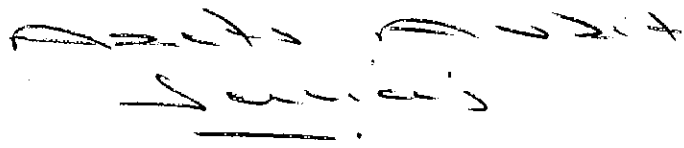
**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Jonathan Ward**  
**(Senior Statutory Auditor)**  
**Azets Audit Services**

7/11/2023

**Chartered Accountants**  
**Statutory Auditor**



Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
United Kingdom  
CH8 7RD

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and grants	5	-	575,910	575,910	-	913,278	913,278
Other trading activities	3	2,286	-	2,286	3,732	-	3,732
Investments	4	1,918	-	1,918	78	-	78
Other income	6	-	17,159	17,159	-	12,219	12,219
<b>Total Income</b>		<b>4,204</b>	<b>593,069</b>	<b>597,273</b>	<b>3,810</b>	<b>925,497</b>	<b>929,307</b>
<b>Expenditure on:</b>							
Charitable activities	7	3,317	638,737	642,054	1,550	748,807	750,357
<b>Net incoming/(outgoing) resources before transfers</b>		<b>887</b>	<b>(45,668)</b>	<b>(44,781)</b>	<b>2,260</b>	<b>176,690</b>	<b>178,950</b>
Gross transfers between funds		15,000	(15,000)	-	-	-	-
<b>Net income/(expenditure) for the year/</b>		<b>15,887</b>	<b>(60,668)</b>	<b>(44,781)</b>	<b>2,260</b>	<b>176,690</b>	<b>178,950</b>
<b>Net movement in funds</b>		<b>15,887</b>	<b>(60,668)</b>	<b>(44,781)</b>	<b>2,260</b>	<b>176,690</b>	<b>178,950</b>
Fund balances at 1 April 2022		74,473	583,778	658,251	72,213	407,088	479,301
<b>Fund balances at 31 March 2023</b>	<b>17</b>	<b>90,360</b>	<b>523,110</b>	<b>613,470</b>	<b>74,473</b>	<b>583,778</b>	<b>658,251</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		-		1,277
<b>Current assets</b>					
Debtors	14	58,741		112,326	
Cash at bank and in hand		611,663		621,479	
		<u>670,404</u>		<u>733,805</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(56,934)</u>		<u>(76,831)</u>	
Net current assets			613,470		656,974
<b>Total assets less current liabilities</b>			<u>613,470</u>		<u>658,251</u>
<b>Income funds</b>					
Restricted funds	16		523,110		583,778
<u>Unrestricted funds</u>					
Designated funds	18	85,000		70,000	
General unrestricted funds		<u>5,360</u>		<u>4,473</u>	
			90,360		74,473
			<u>613,470</u>		<u>658,251</u>

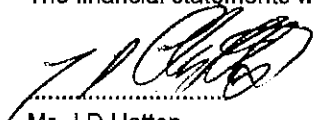
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....



Mr. J D Hatton  
Trustee



Ms. B Roberts  
Trustee

Company registration number 03301204

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(11,734)		(47,316)
<b>Investing activities</b>					
Investment income received		1,918		78	
<b>Net cash generated from Investing activities</b>			1,918		78
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(9,816)		(47,238)
Cash and cash equivalents at beginning of year			621,479		668,717
<b>Cash and cash equivalents at end of year</b>			<u>611,663</u>		<u>621,479</u>

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Flintshire Local Voluntary Council is a private company limited by guarantee incorporated in England and Wales. The registered office is CORLAN, Unit 3, Mold Business Park, Wrexham Road, Mold, Flintshire, CH7 1XP, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by 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 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by management, so it is felt that the going concern assumption remains appropriate.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are income funds of the charity which have been set aside out of unrestricted funds by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income includes donations, activity income and grants that provide core funding and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This income is only deferred if the donor specifies that the grant must only be used in a future accounting period or there are conditions imposed which must be met before the charity has unconditional entitlement.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### Charitable activities

Charitable activities include the expenditure of grant disbursements and the running costs of the charity. Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity. They are accounted for when the recipient has a reasonable expectation that they will receive the grant and the trustees have agreed to pay the grant; conditions will be applied to some grants payable while other grants payable will be payable without conditions.

Provision is made for any grant money potentially repayable to the funding body as a result of an underspend in the period of the grant.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on cost
Office equipment	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

### 1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates and judgements.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Administration services and other receipts	2,286	3,732

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,918	78

### 5 Donations and grants

	Restricted funds	Restricted funds
	2023	2022
	£	£
Grants receivable	575,910	913,278
<b>Grants receivable for activities</b>		
Welsh Council for Voluntary Action	193,508	189,859
Welsh Council for Voluntary Action - Covid Response	-	70,119
Flintshire County Council	69,587	159,567
Betsi Cadwaladr University Health Board	124,730	70,771
Welsh Government - Families First & Early Years	74,325	148,740
Charitable Bodies	27,903	32,080
Grants received for distribution	94,757	242,142
Other	(8,880)	-
	<u>575,910</u>	<u>913,278</u>

Grants received for distribution were:

Flintshire County Council - Community Chest	£36,510
Flintshire County Council - Summer of Fun	£10,000
Flintshire County Council - Connect Communities	£22,727
Welsh Council for Voluntary Action	£5,000
Families First Hub	£9,000
BCUHB - CAMHS grant fund for distribution	£11,520

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Other Income

	Restricted funds	Restricted funds
	2023	2022
	£	£
Grant administration, management fees and other receipts	17,159	12,219

The grants disbursements refunded to FLVC are grants repaid to FLVC by third party organisations unable to comply with the conditions of funding. Any disbursements refunded will be made available to other third party organisations that will be able to comply with the conditions of funding.

### 7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Staff costs	439,528	403,577
Volunteers and training	12,246	3,119
Staff training and expenses	8,626	7,840
Contractors and consultants	343	1,199
	<u>460,743</u>	<u>415,735</u>
Grant disbursements (see note 8)	78,286	237,652
Share of support costs (see note 9)	85,092	81,324
Share of governance costs (see note 9)	17,933	15,646
	<u>642,054</u>	<u>750,357</u>
<b>Analysis by fund</b>		
Unrestricted funds	3,317	1,550
Restricted funds	638,737	748,807
	<u>642,054</u>	<u>750,357</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Grant disbursements

	<b>Charitable Expenditure 2023 £</b>	<b>Charitable Expenditure 2022 £</b>
Grants to institutions:		
Grant disbursements - Community Chest	31,145	27,759
Grant disbursements - Youth Led Grants	5,450	5,000
Grant disbursements - WCVA VSRF Covid-19	-	21,048
Grant disbursements - Transformation Fund (Early Help)	-	10,482
Grant disbursements - Learning Disability	-	1,000
Grant disbursements - Mental Health & Learning Disabilities WPF	-	96,038
Grant disbursements - WCVA Winter Pressures	-	41,172
Grant disbursements - Transformation Fund (Holway)	-	14,983
Grant disbursements - Loneliness & Social Isolation Fund	22,691	20,170
Grant disbursements - FCC Summer of Fun	10,000	-
Grant disbursements - Platiau Plant Healthy Eating	9,000	-
	<u>78,286</u>	<u>237,652</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 9 Support costs

	Support costs	Governance costs	2023 Support costs		Governance costs	2022
	£	£	£	£	£	£
Depreciation	1,277	-	1,277	2,481	-	2,481
Telephone and office expenses	28,519	-	28,519	22,499	-	22,499
Rent and rates	34,300	-	34,300	34,913	-	34,913
Light and heat	7,380	-	7,380	2,322	-	2,322
Repairs and maintenance	4,235	-	4,235	3,122	-	3,122
Premises insurance	1,540	-	1,540	1,182	-	1,182
Publicity and websites	2,729	-	2,729	10,162	-	10,162
Insurance and indemnities	2,122	-	2,122	2,287	-	2,287
Bank charges	595	-	595	44	-	44
Subscriptions and sundries	2,395	-	2,395	2,312	-	2,312
Audit and accountancy	-	6,846	6,846	-	4,200	4,200
Trustees and expenses	-	835	835	-	201	201
AGM expenses	-	1,984	1,984	-	1,791	1,791
Professional fees	-	8,268	8,268	-	9,454	9,454
	<u>85,092</u>	<u>17,933</u>	<u>103,025</u>	<u>81,324</u>	<u>15,646</u>	<u>96,970</u>
Analysed between						
Charitable activities	<u>85,092</u>	<u>17,933</u>	<u>103,025</u>	<u>81,324</u>	<u>15,646</u>	<u>96,970</u>

Governance costs includes payments to the auditors of £3,500 (2022- £1,900) for audit fees.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses were paid to trustees in the current year and the previous year to reimburse the trustees for travel expenses and other incidental costs incurred in the performance of their duties as trustees. During the year expenses totalling £835 were paid to trustees (2022: £201 paid to trustees).

### 11 Employees

The average monthly number of full time equivalent employees during the year with all employee time involved in providing support to the charity was:

2023	2022
Number	Number
<u>17</u>	<u>14</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Employees	(Continued)	
Employment costs	2023 £	2022 £
Wages and salaries	415,966	383,048
Pension cost	22,133	20,529
Recruitment	1,429	-
	<u>439,528</u>	<u>403,577</u>

There were no unused holiday entitlement for employees' services at 31 March 2023

There are no employees in the current year with emoluments in excess of £60,000 per annum.

Standard Life continues to provide a staff pension scheme with a 6% contribution from Flintshire Local Voluntary Council.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2022	27,849	41,157	69,006
At 31 March 2023	<u>27,849</u>	<u>41,157</u>	<u>69,006</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	27,849	39,880	67,729
Depreciation charged in the year	-	1,277	1,277
At 31 March 2023	<u>27,849</u>	<u>41,157</u>	<u>69,006</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>1,277</u>	<u>1,277</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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14 Debtors	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	22,727	39,269
Other debtors	25,339	56,949
Prepayments and accrued income	10,675	16,108
	<u>58,741</u>	<u>112,326</u>

15 Creditors: amounts falling due within one year	2023	2022
	£	£
Deferred income	37,300	54,572
Trade creditors	8,229	-
Other creditors	4	-
Accruals	11,401	22,259
	<u>56,934</u>	<u>76,831</u>

Deferred income comprises grant income received which as a condition of the donor relates to a future accounting period.

## FLINTSHIRE LOCAL VOLUNTARY COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement In funds			Movement In funds			Transfers	Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Engagement and Influencing	72,482	104,480	(63,944)	113,018	95,692	(59,760)	(5,000)	143,950
Funding and governance	47,086	131,308	(107,878)	70,514	102,248	(130,347)	-	42,415
Volunteering	174,617	185,631	(155,611)	204,637	120,886	(160,298)	(5,000)	159,925
Health and social care	113,003	261,938	(183,722)	191,219	179,688	(210,046)	(5,000)	155,859
Grant funds	-	242,142	(237,652)	4,490	94,757	(76,286)	-	20,961
	<u>407,088</u>	<u>926,497</u>	<u>(748,807)</u>	<u>583,778</u>	<u>593,069</u>	<u>(638,737)</u>	<u>(15,000)</u>	<u>523,110</u>

## FLINTSHIRE LOCAL VOLUNTARY COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### 16 Restricted funds

(Continued)

##### Engagement and Influencing

FLVC promotes third sector organisations, services and activities to statutory partners. FLVC represents the third sector at strategic planning and partnership groups. FLVC promotes partnership working within the third sector and across sectors.

##### Funding and Governance

FLVC provides expertise on grants, sustainable funding, fundraising from private sources, local funding opportunities, commissioning, tendering, funding applications, planning, project management and financial management.

FLVC provides high quality, individual support and advice on all aspects of setting up and running a group or organisation.

##### Volunteering

FLVC matches individuals looking to volunteer with local and national organisations who are looking for people to help them and to help the individual find a role in volunteering that is ideal for them.

FLVC helps organisations to recruit and manage volunteers.

##### Health and Social Care

FLVC facilitates the development of effective partnership working between Health, Social Care, Third and Independent Sector services. FLVC works in partnership to strengthen the contribution of the Third Sector in the provision of Well-being Services across Flintshire.

##### Grant Funds

FLVC works with Funding Bodies in the disbursement of specific grants to numerous voluntary and community organisations.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	-	-	-	1,277	1,277
Current assets/(liabilities)	90,360	523,110	613,470	73,196	656,974
	<u>90,360</u>	<u>523,110</u>	<u>613,470</u>	<u>74,473</u>	<u>658,251</u>

### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Designated reserve	70,000	-	70,000	15,000	85,000
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>15,000</u>	<u>85,000</u>

### 19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	23,244	23,244
Between two and five years	-	23,244
	<u>23,244</u>	<u>46,488</u>

The operating lease consists of rental agreement with B A Commerical from 1 March 2019 to 28 February 2029 with a break clause at 1 March 2024

### 20 Capital commitments

As at 31 March 2023 the charity had no capital commitments (2022 - none).

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 21 Legal status of the charity

The charity is a company limited by guarantee. The liability of the members is therefore limited. In accordance with the Memorandum of Association every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up whilst they are a member or within one year after he or she ceases to be a member.

### 22 Related party transactions

#### Related party disclosures

Flintshire Local Voluntary Council provides services and grant funding to other voluntary and community groups and, in turn, receives funding and resources from a number of external agencies. To minimise and manage any conflict of interest trustees are required to sign a Declaration of Interest form and, where appropriate, declare the particular interest and withdraw from meetings or discussions pertaining to that issue.

The related party transactions for the year ended 31 March 2023 were as follows:

Ms JM Thomson £1324                      Grant awarded to Home-Start Flintshire

The related party transactions for the year ended 31 March 2022 were as follows:

Ms JM Thomson £2725                      Grant awarded to Age Connects North East Wales  
Ms JM Thomson £6747                      Grant awarded to Home-Start Flintshire  
Mr J Hatton                      £2500                      Grant awarded to Aura Leisure and Libraries

23 Cash generated from operations	2023	2022
	£	£
(Deficit)/surplus for the year	(44,781)	178,950
Adjustments for:		
Investment income recognised in statement of financial activities	(1,918)	(78)
Depreciation and impairment of tangible fixed assets	1,277	2,481
Movements in working capital:		
Decrease/(increase) in debtors	53,585	(56,944)
(Decrease) in creditors	(2,625)	(1,216)
(Decrease) in deferred income	(17,272)	(170,509)
<b>Cash absorbed by operations</b>	<b>(11,734)</b>	<b>(47,316)</b>

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

England & Wales - Charity number 1062644

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# Accounts

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Company Registration No. 03301204 (England and Wales)

Charity Registration No. 1062644

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**



# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr T Byram Mr J D Hatton Mr P A Hinchliffe Ms P M Perry Ms B Roberts Ms J M Thomson Mr P Agnew	(Appointed 9 September 2021)
<b>Secretary</b>	Ms A Woods	
<b>Charity number</b>	1062644	
<b>Company number</b>	03301204	
<b>Registered office</b>	CORLAN, Unit 3 Mold Business Park Wrexham Road Mold Flintshire United Kingdom CH7 1XP	
<b>Auditor</b>	Azets Audit Services Brynford House 21 Brynford Street Holywell Flintshire United Kingdom CH8 7RD	

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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# **FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees, who are also the directors of Flintshire Local Voluntary Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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 January 2019)".

#### **Objectives and activities**

Flintshire Local Voluntary Council (FLVC) is an umbrella organisation for voluntary and community groups in Flintshire.

FLVC is tasked by the Welsh Government to provide a wide range of services to the voluntary sector and is a member of the Third Sector Infrastructure Body, Third Sector Support Wales (TSSW) which combines the work of the national body, Wales Council for Voluntary Action and the nineteen County Voluntary Councils across Wales.

FLVC's vision is for a strong and effective voluntary and community sector involving and serving the people of Flintshire.

FLVC's mission is to support, develop and promote voluntary and community activity in Flintshire and to strengthen the capacity of voluntary and community groups to contribute to the quality of life of Flintshire people and communities.

FLVC works within the framework of agreed National Core Service Standards incorporated in the National Infrastructure Agreement that form part of the TSSW Business Plan. The aim of the plan is to build a Wales that is prosperous and secure, healthy and active, ambitious and learning, and united and connected. Third Sector Support Wales has an impact measurement framework within four areas of work:

- Good governance
- Effective influencing and strategic engagement
- Volunteering
- Sustainable funding

Flintshire Local Voluntary Council's Core Values (as stated within the Strategic Plan) are:

**Quality** - Delivering high quality services via a skilled, trained and motivated workforce

**Responsibility** - Responding to relevant policy and legislative change through regular consultation and engagement with all stakeholders

**Partnership** - Representing and empowering members and promoting the uniqueness and effectiveness of Third Sector support to our communities

**Equality** - Ensuring our practice reflects and responds to the diverse needs of the sector and the population of Flintshire

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Significant activities**

2021/22 saw a consolidation of FLVC's core work, with staff adapting to a hybrid model of working, combining home-based and office based attendance, in line with Welsh Government Covid restrictions. Bespoke training and support was provided to support Third Sector organisations as they adapted to resuming face-to-face working/reopening premises. Key pieces of work include a project funded by Cadwyn Clwyd (Reset, Resume and Rebound) which provided dedicated resource to support Community Venues and Community-based projects to re-establish their services as Covid restrictions eased. The support helped organisations to develop risk assessments and to adapt their policy and practice to ensure the safety of service users, volunteers and staff.

In 2021 FLVC also built on the work done during the initial Covid lockdown to link volunteers within Social care settings. The 'Volunteering in Social Care' project was seen as a model of good practice by health and social care leads.

FLVC's supported volunteering projects have helped very many individuals to develop their confidence and skills to access volunteering within the wider community.

FLVC's Social Prescribing service increased in 2021/22 – enabling Flintshire residents to explore What Matters to them and to help them to access voluntary and community-based support. The team work within Flintshire Single Point of Access (for adults) and the Early Help Hub (for Children and Families)

FLVC continued to administer a number of grant funds which support local voluntary and community groups, including additional funds to support the Third Sector as part of the Covid Response and recovery. The Youth Led Grant scheme, funded by the Welsh Government, is distributed by a group of young people with the support of FLVC. Flintshire Local Voluntary Council also administer the local authority's Community Chest Fund and support the distribution of funds through the Gwynt y Mor Community Project.

Support continues for Flintshire's Community Asset Transfer process, with FLVC staff and a trustee representative working closely with local authority staff to support potential applications.

### **Representation and partnership support**

FLVC has continued to represent the third sector within a range of Strategic Partnerships. Flintshire Local Voluntary Council is an invited participant on the Public Services Board of Flintshire and represents the Third Sector at various sub-groups of the PSB.

The Chief Officer and the Third Sector Development Managers attend various regional partnerships and work with WCVA, the national body, on various steering groups and panels, including those leading development regarding the Core Service areas of work - Volunteering, Good Governance, Sustainable Funding and Engagement and Influencing – and also Impact Measurement and Safeguarding Services.

### **Quality Assurance**

FLVC continues to work towards Trusted Charity Status, having achieved the PQASSO Quality mark (the previous Charity Commission endorsed Quality Standard) in 2018.

In 2021 Flintshire Local Voluntary Council renewed its Investing in Volunteers Quality Standard, reflecting their work to develop high standards in recruiting, training and supporting volunteers.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **Achievements and performance**

##### **Charitable activities**

The following statistics give an indication of the range of services provided by FLVC in 2021/22:

- There were over 24,500 visits to our website [www.flvc.org.uk](http://www.flvc.org.uk)
- FLVC enabled Voluntary and Community Groups to access over £263,000 of funding from a wide range of sources. £217,000 of funding was awarded through our Grant schemes.
- FLVC's network and partnership events attracted 424 attendees throughout the year
- 251 people attended our on-line training courses
- 96 individuals were brokered into volunteering and 371 individuals were provided with additional support to volunteer

##### **Internal and external factors**

Trustees continue to be actively involved in shaping future plans for the organisation and reviewing performance through sub-committees and working groups. Trustee meetings have taken advantage of web conference technology to ensure the continuation of effective governance of the organisation.

##### **Financial review**

##### **Reserves policy**

FLVC has a Reserves Policy which guides the trustees in their deliberations about future security and contingencies.

The trustees have reviewed these costs and at 31 March 2022 believe them to be: staff redundancy £30,000, premises repairs and renewals £10,000, contribution to one year's lease payments at £23,000 to cover risks to rental payments, and information technology equipment replacement £7,000. The individual elements amount to £70,000 and the trustees would like to designate an unrestricted reserve for this amount.

##### **Principal funding sources**

FLVC continues to enjoy a reasonably stable, if reducing, platform of core funding. FLVC received funding from the following primary sources:

Welsh Government;  
Wales Council for Voluntary Action;  
Flintshire County Council;  
Betsi Cadwaladr University Health Board;  
Intermediate Care Fund (Single Point of Access);  
Families First;  
Cadwyn Clwyd.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### COVID 19

In common with many other businesses and employers in the UK, in 2021/22 FLVC continued to be impacted by the coronavirus pandemic and the actions taken by the various UK governments to limit its spread. Additional funds were awarded by Welsh Government to support Third Sector Support Wales and the County Voluntary Councils with their Covid 19 response and recovery work.

The FLVC team have supported existing organisations to adapt/increase their service delivery and have supported many newly established mutual aid groups set up in response to the Covid 19 pandemic

Prior to the onset of the pandemic, FLVC's outreach work was primarily via face to face meetings and networking events. In 2020/21 all staff continued to work from home, with 2021/22 seeing a move towards a hybrid model of working. Full risk assessments for a phased return to the office were regularly conducted, overseen by external Health and Safety consultants.

In addition to the normal risks faced by FLVC, the pandemic brought additional risks in the area of business continuity. FLVC have kept in touch with guidance issued by professional organisations such as the accountancy institutes and performed an in-house assessment of the reliability of our funding sources into the future. We are satisfied that, for the foreseeable future, possible loss of current funding is primarily low risk and additional funding has been secured to meet additional costs. FLVC will review that analysis on a regular basis going forward.

### Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Future plans

Although the funding environment in which the third sector is operating remains uncertain and very challenging, FLVC is still identifying and exploiting opportunities which ensure that the organisation continues to deliver good quality sustainable services. Our priorities remain:

- Working collaboratively with Statutory, Private and Third Sector partners to deliver Quality Public services
- Collaborating with Third Sector Support Wales partners to make the best use of resources
- Developing services that help to maximise the impact of the Third Sector as a whole

### Structure, governance and management

The charity is a company limited by guarantee. The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms R Bidwell	(Resigned 30 April 2022)
Mr W D Brereton	(Resigned 30 April 2022)
Mr T Byram	
Ms H W Carter	(Deceased 13 January 2022)
Mr J D Hatton	
Mr P A Hinchliffe	
Ms M E Holland	(Resigned 9 September 2021)
Ms P M Perry	
Ms B Roberts	
Ms J M Thomson	
Mr L Tiratira	(Resigned 30 April 2022)
Ms J W Styles	(Resigned 1 April 2021)
Mr P Agnew	(Appointed 9 September 2021)

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Recruitment and appointment of new trustees

The charity can have up to 15 trustees, 12 of whom are nominated and elected by the membership and three can be appointed by the trustees. Only one third of the trustee places are eligible for nomination each year so balancing continuity with renewal. The charity presently has 7 trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

### Organisational structure

The FLVC Board meets at least five times each year and has a number of sub-committees reporting to it and overseeing finances, personnel issues and particular service areas. The trustees delegate to the Chief Officer and the management team and, through them, to staff teams the day to day operation of the organisation. Trustees require regular progress reports on services and activities and scrutinise and approve budgets and financial reports. Trustees also take responsibility, with support from staff, for the development and approval of all necessary policies and procedures and for the recruitment and appointment of staff. FLVC contracts with Ellis Whittam Limited (now WorkNest) to receive legal advice on Personnel and Health & Safety issues.

### Induction and training of new trustees

All trustees are provided with an induction pack and new trustees attend an induction course. Trustees can access training which is relevant to their role and can shadow more experienced colleagues to learn a particular role in more detail.

### Statement of Public Benefit

The objects of Flintshire Local Voluntary Council as stated in the Memorandum of Association are as follows "...to promote any charitable purposes for the benefit of the community in Wales with particular preference to the Local Government District of Flintshire (or its successors) which now or hereafter may be deemed by law to be charitable".

The trustees have taken note of the Charity Commission's guidance on "public benefit" and trust that this report reflects that guidance. FLVC discharges its responsibility under "public benefit" by providing a range of support services to other voluntary organisations and charities as set out in this report. In particular it supports, but not exclusively, those with the following charitable purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or saving of lives
- the advancement of citizenship or community development
- the advancement of arts, culture, heritage or science
- the advancement of amateur sport
- the advancement of animal welfare
- the advancement of environmental protection or improvement
- the advancement of human rights
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

### Related parties

FLVC collaborates with a wide range of partners at local, regional and national levels. These include public bodies and other third sector organisations. The purpose of the collaboration can be to develop new projects and services, to secure additional resources or to represent the interests of the third sector. It receives significant core funding from the Welsh Government (administered by WCVA), through the National Infrastructure Agreement. The charity builds on this core funding by attracting support from a range of sources, including Flintshire County Council, Wales Council for Voluntary Action, Betsi Cadwaladr University Health Board (BCUHB) and Families First. Where trustees have any links with related parties these are declared on a register and trustees are required to declare any potential conflict of interest at any meeting where this may arise. Appropriate action is then taken by the chair of the meeting.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### **Auditor**

The auditors, Azets Audit Services, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



**Ms A Woods**

Secretary

Dated: 16 June 2022

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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#### Opinion

We have audited the financial statements of Flintshire Local Voluntary Council (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Melanie Langton-Davies ACA FCCA (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

20/7/22

**Chartered Accountants**  
**Statutory Auditor**

Brynford House  
21 Brynford Street  
Holywell  
Flintshire  
United Kingdom  
CH8 7RD

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

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Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and grants	3	-	913,278	913,278	-	687,027	687,027
Other trading activities	4	3,732	-	3,732	1,873	-	1,873
Investments	5	78	-	78	571	-	571
Other income	6	-	12,219	12,219	-	44,588	44,588
<b>Total income</b>		<b>3,810</b>	<b>925,497</b>	<b>929,307</b>	<b>2,444</b>	<b>731,615</b>	<b>734,059</b>
<b>Expenditure on:</b>							
Charitable activities	7	1,550	748,807	750,357	893	635,328	636,221
<b>Net incoming resources before transfers</b>		<b>2,260</b>	<b>176,690</b>	<b>178,950</b>	<b>1,551</b>	<b>96,287</b>	<b>97,838</b>
Gross transfers between funds		-	-	-	5,663	(5,663)	-
<b>Net income for the year/ Net movement in funds</b>		<b>2,260</b>	<b>176,690</b>	<b>178,950</b>	<b>7,214</b>	<b>90,624</b>	<b>97,838</b>
Fund balances at 1 April 2021		72,213	407,088	479,301	64,999	316,464	381,463
<b>Fund balances at 31 March 2022</b>		<b>74,473</b>	<b>583,778</b>	<b>658,251</b>	<b>72,213</b>	<b>407,088</b>	<b>479,301</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,277		3,758
<b>Current assets</b>					
Debtors	13	112,326		55,382	
Cash at bank and in hand		621,479		668,717	
		<u>733,805</u>		<u>724,099</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(76,831)</u>		<u>(248,556)</u>	
Net current assets			656,974		475,543
<b>Total assets less current liabilities</b>			<u>658,251</u>		<u>479,301</u>
<b>Income funds</b>					
Restricted funds	15		583,778		407,088
<u>Unrestricted funds</u>					
Designated funds	16	70,000		70,000	
General unrestricted funds		<u>4,473</u>		<u>2,213</u>	
			74,473		72,213
			<u>658,251</u>		<u>479,301</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

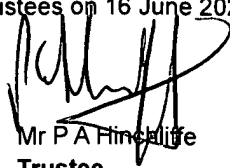
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16 June 2022

Mr J D Hatton  
Trustee



Mr P A Finchallife  
Trustee



Company Registration No. 03301204

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(47,316)		186,168
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(3,834)	
Investment income received		78		571	
<b>Net cash generated from/(used in) investing activities</b>			78		(3,263)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(47,238)		182,905
Cash and cash equivalents at beginning of year			668,717		485,812
<b>Cash and cash equivalents at end of year</b>			<u>621,479</u>		<u>668,717</u>

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Flintshire Local Voluntary Council is a private company limited by guarantee incorporated in England and Wales. The registered office is CORLAN, Unit 3, Mold Business Park, Wrexham Road, Mold, Flintshire, CH7 1XP, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by 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 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income includes donations, activity income and grants that provide core funding and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This income is only deferred if the donor specifies that the grant must only be used in a future accounting period or there are conditions imposed which must be met before the charity has unconditional entitlement.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### Charitable activities

Charitable activities include the expenditure of grant disbursements and the running costs of the charity.

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity. They are accounted for when the recipient has a reasonable expectation that they will receive the grant and the trustees have agreed to pay the grant; conditions will be applied to some grants payable while other grants payable will be payable without conditions.

Provision is made for any grant money potentially repayable to the funding body as a result of an underspend in the period of the grant.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on cost
Office equipment	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and grants

	Restricted funds	Restricted funds
	2022	2021
	£	£
Grants receivable	913,278	687,027

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and grants (Continued)

#### Grants receivable for activities

Welsh Council for Voluntary Action	189,859	154,116
Welsh Council for Voluntary Action - Covid Response	70,119	68,366
Flintshire County Council	159,567	102,784
Betsi Cadwaladr University Health Board	70,771	81,208
Welsh Government - Families First & Early Years	148,740	62,240
Charitable Bodies	32,080	7,500
Grants received for distribution	242,142	210,813
	<u>913,278</u>	<u>687,027</u>

Grants received for distribution were:

Community Chest	£26,881
Mental Health & Learning Disabilities WPF	£100,000
Youth Led Grants	£5,000
WCVA VSRF Covid-19	£21,048
WCVA Winter Pressures	£40,000
Learning Disability	£1,000
Transformation (Early Help)	£10,486
Transformation (Holway Project)	£15,000
FCC Connect Communities - Loneliness & Social Isolation Fund	£22,727

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Administration services and other receipts	<u>3,732</u>	<u>1,873</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>78</u>	<u>571</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 6 Other income

	<b>Restricted funds</b>	<b>Restricted funds</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grant administration, management fees and other receipts	12,219	44,178
Reimbursements from partner organisations	-	410
	<u>12,219</u>	<u>44,588</u>
	<u><u>12,219</u></u>	<u><u>44,588</u></u>

The grants disbursements refunded to FLVC are grants repaid to FLVC by third party organisations unable to comply with the conditions of funding. Any disbursements refunded will be made available to other third party organisations that will be able to comply with the conditions of funding.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	403,577	321,588
Depreciation and impairment	2,481	3,221
Telephone and office running costs	22,499	14,756
Rent and rates	34,913	33,677
Light and heat	2,322	2,619
Repairs and maintenance	3,122	1,378
Premises insurance	1,182	1,638
AGM expenses	1,790	1,041
Professional fees	9,454	6,026
Publicity and website costs	10,162	-
Insurance and indemnities	2,287	2,047
Bank charges	44	-
Sundry expenses	2,312	1,139
Volunteers and training	3,119	10,685
Staff training and expenses	7,840	3,351
Contractors and consultants	1,200	17,925
	<u>508,304</u>	<u>421,091</u>
Grant disbursements (see note 8)	237,652	210,813
Share of governance costs (see note 9)	4,401	4,317
	<u>750,357</u>	<u>636,221</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,550	893
Restricted funds	748,807	635,328
	<u>750,357</u>	<u>636,221</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Grant disbursements

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Grants to institutions:		
Grant disbursements - Community Chest	27,759	15,116
Grant disbursements - Youth Led Grants	5,000	5,000
Grant disbursements - Friend in Need Befriending Grant	-	12,500
Grant disbursements - Comic Relief Covid-19	-	26,591
Grant disbursements - WCVA VSRF Covid-19	21,048	25,000
Grant disbursements - Transformation Fund (Early Help)	10,482	122,606
Grant disbursements - Learning Disability	1,000	4,000
Grant disbursements - Mental Health & Learning Disabilities WPF	96,038	-
Grant disbursements - WCVA Winter Pressures	41,172	-
Grant disbursements - Transformation Fund (Holway)	14,983	-
Grant disbursements - Loneliness & Social Isolation Fund	20,170	-
	<u>237,652</u>	<u>210,813</u>

### 9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Audit and accountancy	-	4,200	4,200	-	4,200	4,200
Trustees and expenses	-	201	201	-	117	117
	<u>-</u>	<u>4,401</u>	<u>4,401</u>	<u>-</u>	<u>4,317</u>	<u>4,317</u>
Analysed between						
Charitable activities	<u>-</u>	<u>4,401</u>	<u>4,401</u>	<u>-</u>	<u>4,317</u>	<u>4,317</u>

Governance costs includes payments to the auditors of £1,900 (2021- £1,900) for audit fees.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses were paid to trustees in the current year and the previous year to reimburse the trustees for travel expenses and other incidental costs incurred in the performance of their duties as trustees. During the year expenses totalling £201 were paid to two trustees (2021: £117 paid to one trustee).

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 11 Employees

The average monthly number of full time equivalent employees during the year with all employee time involved in providing support to the charity was:

	2022 Number	2021 Number
	14	11
	<u>14</u>	<u>11</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	383,048	305,687
Pension cost	20,529	15,901
	<u>403,577</u>	<u>321,588</u>

There were no unused holiday entitlement for employees' services at 31 March 2022

There are no employees in the current year with emoluments in excess of £60,000 per annum.

Standard Life continues to provide a staff pension scheme with a 6% contribution from Flintshire Local Voluntary Council.

#### 12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2021	27,849	41,157	69,006
At 31 March 2022	<u>27,849</u>	<u>41,157</u>	<u>69,006</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	27,849	37,399	65,248
Depreciation charged in the year	-	2,481	2,481
At 31 March 2022	<u>27,849</u>	<u>39,880</u>	<u>67,729</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>-</u>	<u>1,277</u>	<u>1,277</u>
At 31 March 2021	<u>-</u>	<u>3,758</u>	<u>3,758</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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<b>13 Debtors</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	39,269	50,490
Other debtors	56,949	2,142
Prepayments and accrued income	16,108	2,750
	<u>112,326</u>	<u>55,382</u>
	<u><u>112,326</u></u>	<u><u>55,382</u></u>
<b>14 Creditors: amounts falling due within one year</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income	54,572	225,081
Trade creditors	-	878
Other creditors	-	144
Accruals	22,259	22,453
	<u>76,831</u>	<u>248,556</u>
	<u><u>76,831</u></u>	<u><u>248,556</u></u>

Deferred income comprises grant income received which as a condition of the donor relates to a future accounting period.

## FLINTSHIRE LOCAL VOLUNTARY COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	
Engagement and influencing	-	88,875	(68,404)	52,011	72,482	104,480	(63,944)	-	113,018
Funding and governance	58,144	109,160	(93,015)	(27,203)	47,086	131,306	(107,878)	-	70,514
Volunteering	136,094	147,048	(108,625)	-	174,517	185,631	(155,611)	-	204,537
Health and social care	91,755	175,719	(154,471)	-	113,003	261,938	(183,722)	-	191,219
Grant funds	30,471	210,813	(210,813)	(30,471)	-	242,142	(237,652)	-	4,490
	<u>316,464</u>	<u>731,615</u>	<u>(635,328)</u>	<u>(5,663)</u>	<u>407,088</u>	<u>925,497</u>	<u>(748,807)</u>	<u>-</u>	<u>583,778</u>

There have not been any transfers between funds in the current year.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Transfers £	Balance at 31 March 2022 £
Designated reserve	70,000	-	70,000	-	70,000
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,277	-	1,277	3,758	-	3,758
Current assets/ (liabilities)	73,196	583,778	656,974	68,455	407,088	475,543
	<u>74,473</u>	<u>583,778</u>	<u>658,251</u>	<u>72,213</u>	<u>407,088</u>	<u>479,301</u>

#### 18 Capital commitments

As at 31 March 2022 the charity had no capital commitments (2021 - none).

#### 19 Legal status of the charity

The charity is a company limited by guarantee. The liability of the members is therefore limited. In accordance with the Memorandum of Association every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up whilst they are a member or within one year after he or she ceases to be a member.

#### 20 Related party transactions

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 20 Related party transactions

(Continued)

#### Related party disclosures

Flintshire Local Voluntary Council provides services and grant funding to other voluntary and community groups and, in turn, receives funding and resources from a number of external agencies. To minimise and manage any conflict of interest trustees are required to sign a Declaration of Interest form and, where appropriate, declare the particular interest and withdraw from meetings or discussions pertaining to that issue.

The related party transactions for the year ended 31 March 2022 were as follows:

Ms JM Thomson	Grant awarded to Age Connects North East Wales
Ms JM Thomson	Grant awarded to Home-Start Flintshire
Mr J Hutton	Grant awarded to Aura Leisure and Libraries

The related party transactions for the year ended 31 March 2021 were as follows:

Ms B Roberts	Grant awarded to CRUSE Bereavement Care North Wales
Ms JM Thomson	Grants awarded to Age Connects North East Wales
Ms ME Holland & Ms JM Thomson	Grants awarded to Home-Start Flintshire

### 21 Going concern

The charitable company has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by management so it is felt that the going concern assumption remains appropriate.

Please see the Report of Trustees for further details.

### 22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	178,950	97,838
Adjustments for:		
Investment income recognised in statement of financial activities	(78)	(571)
Depreciation and impairment of tangible fixed assets	2,481	3,221
Movements in working capital:		
(Increase)/decrease in debtors	(56,944)	30,281
(Decrease) in creditors	(1,216)	(8,311)
(Decrease)/increase in deferred income	(170,509)	63,710
<b>Cash (absorbed by)/generated from operations</b>	<b>(47,316)</b>	<b>186,168</b>

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

England & Wales - Charity number 1062644

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# Accounts

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Company Registration No. 03301204 (England and Wales)

Charity Registration No. 1062644

**FLINTSHIRE LOCAL VOLUNTARY COUNCIL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**



# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Ms R Bidwell  
Mr W D Brereton  
Mr T Byram  
Ms H W Carter  
Mr J D Hatton  
Mr P A Hinchliffe  
Ms M E Holland  
Ms P M Perry  
Ms B Roberts  
Ms J M Thomson  
Mr L Tiratira

(Appointed 17 September  
2020)

**Secretary**

Ms A Woods

**Charity number**

1062644

**Company number**

03301204

**Registered office**

Unit 3  
Mold Business Park  
Wrexham Road  
Mold  
Clwyd  
United Kingdom  
CH7 1XP

**Auditor**

Azets Audit Services  
Brynford House  
21 Brynford Street  
Holywell  
Clwyd  
United Kingdom  
CH8 7RD

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2021

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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 January 2019)".

#### **Objectives and activities**

Flintshire Local Voluntary Council (FLVC) is an umbrella organisation for voluntary and community groups in Flintshire.

FLVC is tasked by the Welsh Government to provide a wide range of services to the voluntary sector and is a member of the Third Sector Infrastructure Body, Third Sector Support Wales (TSSW) which combines the work of the national body, Wales Council for Voluntary Action and the nineteen County Voluntary Councils across Wales.

FLVC's vision is for a strong and effective voluntary and community sector involving and serving the people of Flintshire.

FLVC's mission is to support, develop and promote voluntary and community activity in Flintshire and to strengthen the capacity of voluntary and community groups to contribute to the quality of life of Flintshire people and communities.

FLVC works within the framework of agreed National Core Service Standards incorporated in the National Infrastructure Agreement that form part of the TSSW Business Plan. The aim of the plan is to build a Wales that is prosperous and secure, healthy and active, ambitious and learning, and united and connected. Third Sector Support Wales has an impact measurement framework within four areas of work:

- Good governance
- Effective influencing and strategic engagement
- Volunteering
- Sustainable funding

Flintshire Local Voluntary Council's Core Values (as stated within the Strategic Plan) are:

**Quality** - Delivering high quality services via a skilled, trained and motivated workforce

**Responsibility** - Responding to relevant policy and legislative change through regular consultation and engagement with all stakeholders

**Partnership** - Representing and empowering members and promoting the uniqueness and effectiveness of Third Sector support to our communities

**Equality** - Ensuring our practice reflects and responds to the diverse needs of the sector and the population of Flintshire

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Significant activities**

FLVC had some staffing changes in 2020/21 and adapted its services and the method of service delivery in response to the Covid 19 pandemic. Bespoke training and support was provided to support Third Sector organisations with their transition to home working, health and safety and new ways of working. We developed new systems to link support needed by Flintshire residents by support offered by new and existing voluntary organisations responding to the Covid situation. This included developing a training programme for volunteers to support social care settings. The organisation retained its commitment to ensuring their services relate to the core service specifications expected of County Voluntary Councils.

FLVC continued to administer a number of grant funds which support local voluntary and community groups, including additional funds to support the Third Sector as part of the Covid Response and recovery. The Youth Led Grant scheme, funded by the Welsh Government, is distributed by a group of young people with the support of FLVC. Flintshire Local Voluntary Council also administers the local authority's Community Chest Fund and support the distribution of funds through the Gwynt y Mor Community Project and the Bryn Gwalia Bowling Club Fund for voluntary and community groups within a defined catchment area of the former Bowling Club.

### **Training**

FLVC has a comprehensive training programme including delivery of accredited training courses to various groups and individuals. The web-based "Learning Zone" provides information about courses. FLVC's supported volunteer projects have helped very many individuals to develop their confidence and skills to access volunteering in the wider community.

### **Representation and partnership support**

FLVC has continued to represent the third sector within a range of Strategic Partnerships. Flintshire Local Voluntary Council is an invited participant on the Public Services Board of Flintshire and represents the Third Sector at various sub-groups of the PSB.

The Chief Officer and the Third Sector Development Managers attend various regional partnerships and work with WCVA, the national body, on various steering groups and panels, including those leading development regarding the Core Service areas of work - Volunteering, Good Governance, Sustainable Funding and Engagement and Influencing – and also Impact Measurement and Safeguarding Services.

FLVC employs a number of Third Sector Co-ordinators (Social Prescribers). These services help to link Flintshire residents with Third Sector support services and to achieve "what matters" to them by providing information, advice and assistance so that they may benefit from what is available to them outside of the statutory sector. Since March 2020 FLVC's Social Prescribing services have provided a key role in the public and third sector response to the Covid 19 pandemic.

### **Volunteering**

The Volunteer Centre (VC) continues to promote volunteering opportunities and recruits volunteers on behalf of other voluntary groups.

The VC has a number of projects to support individuals who require additional help before volunteering and has developed and enhanced its range of accredited volunteering courses. FLVC's annual VolFest (held in Volunteers Week in June) is a celebration of the difference volunteers make within Flintshire and beyond.

Flintshire Local Voluntary Council is renewing its Investing in Volunteers Quality Standard in 2020, reflecting their work to develop high standards in recruiting, training and supporting volunteers.

The Volunteer Centre within FLVC received and supported many hundreds of enquiries from potential volunteers in the Spring of 2020 in response to the Covid 19 pandemic. Via the Volunteering in Wales website, online and telephone support for individuals, community groups and statutory partners, and by linking with FLVC's Social Prescribing services FLVC was able to help link support being offered from potential volunteers to where support was needed.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Achievements and performance**

#### **Charitable activities**

The following statistics give an indication of the range of services provided by FLVC:

- There were over 28,000 visits to our website [www.flvc.org.uk](http://www.flvc.org.uk)
- FLVC enabled Voluntary and Community Groups to access over £370,000 of funding from a wide range of sources. £174,000 of funding was awarded through our Grant schemes.
- FLVC's network and partnership events attracted 448 attendees throughout the year
- 254 people attended our on-line training courses
- 157 individuals were brokered into volunteering and 468 individuals were provided with additional support to volunteer

#### **Internal and external factors**

Trustees continue to be actively involved in shaping future plans for the organisation and reviewing performance through sub-committees and working groups. Trustee meetings have taken advantage of web conference technology to ensure the continuation of effective governance of the organisation. There is a reasonable balance between new trustees joining and more experienced trustees staying with the organisation.

The PQASSO Quality mark (recently rebranded as 'Trusted Charity Mark') was attained during 2018 that is testament to FLVC's commitment to provide quality services. FLVC will be conducting internal audits in 2020/2021 in preparation for the Trusted Charity Mark re- assessment due in August 2021.

#### **Financial review**

##### **Reserves policy**

FLVC has a Reserves Policy which guides the trustees in their deliberations about future security and contingencies.

The trustees have reviewed these costs and at 31 March 2021 believe them to be staff redundancy £30,000, premises repairs and renewals £10,000, contribution to one year's lease payments at £23,000 to cover risks to rental payments, and information technology equipment replacement £7,000. The individual elements amount to £70,000 and the trustees would like to designate an unrestricted reserve for this amount.

#### **Principal funding sources**

FLVC continues to enjoy a reasonably stable, if reducing, platform of core funding. FLVC received funding from the following primary sources:

Welsh Government;  
Wales Council for Voluntary Action;  
Flintshire County Council;  
Betsi Cadwaladr University Health Board;  
Intermediate Care Fund (Single Point of Access);  
Families First.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### COVID 19

In common with many other businesses and employers in the UK, FLVC has been impacted by the coronavirus pandemic and the actions taken by the various UK governments to limit its spread. The UK was put into lockdown on 23 March 2020. Additional funds were awarded by Welsh Government to support Third Sector Support Wales and the County Voluntary Councils with their Covid 19 response and recovery work.

The FLVC team have supported existing organisations to adapt/increase their service delivery and have supported many newly established mutual aid groups set up in response to the Covid 19 pandemic

Traditionally, FLVC outreach work has been primarily via a face to face basis across the county and networking meetings, with up to thirty participants attending the CORLAN building. These methods of working ceased during lockdown, and most of FLVC's work was conducted online. In 2020/21 all staff continued to work from home. Full risk assessments for a phased return to the office are regularly conducted, overseen by external Health and Safety consultants. From March 2021, a rota system for a safe, phased return to the office has been put in place and will be continually reviewed. FLVC has not furloughed any staff and has no plans to do so.

In addition to the normal risks faced by FLVC, the pandemic brings additional risks in the area of business continuity. We have kept in touch with guidance issued by professional organisations such as the accountancy institutes and performed an in-house assessment of the reliability of our funding sources into the future. We are satisfied that, for the foreseeable future, possible loss of current funding is primarily low risk and additional funding has been secured to meet additional costs. We will review that analysis on a regular basis going forward.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Future plans

Although the funding environment in which the third sector is operating remains uncertain and very challenging, FLVC is still identifying and exploiting opportunities which ensure that the organisation continues to deliver good quality sustainable services. Our priorities remain:

- Working collaboratively with Statutory, Private and Third Sector partners to deliver Quality Public services
- Collaborating with Third Sector Support Wales partners to make the best use of resources
- Developing services that help to maximise the impact of the Third Sector as a whole

#### Structure, governance and management

The charity is a company limited by guarantee. The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms R Bidwell

Mr W D Brereton

Mr T Byram

Ms H W Carter

Mr J D Hatton

Mr P A Hinchliffe

Ms M E Holland

Ms P M Perry

Ms B Roberts

Ms J M Thomson

Mr C Bracewell

(Resigned 10 September 2020)

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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Mr L Tiratira

(Appointed 17 September 2020)

Ms J W Styles

(Resigned 1 April 2021)

#### **Recruitment and appointment of new trustees**

The charity can have up to 15 trustees, 12 of whom are nominated and elected by the membership and three can be appointed by the trustees. Only one third of the trustee places are eligible for nomination each year so balancing continuity with renewal. The charity presently has 11 trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

#### **Organisational structure**

The FLVC Board meets at least five times each year and has a number of sub-committees reporting to it and overseeing finances, personnel issues and particular service areas. The trustees delegate to the Chief Officer and the management team and, through them, to staff teams the day to day operation of the organisation. Trustees require regular progress reports on services and activities and scrutinise and approve budgets and financial reports. Trustees also take responsibility, with support from staff, for the development and approval of all necessary policies and procedures and for the recruitment and appointment of staff. FLVC contracts with Ellis Whittam Limited to receive legal advice on Personnel and Health & Safety issues.

#### **Induction and training of new trustees**

All trustees are provided with an induction pack and new trustees attend an induction course. Trustees can access training which is relevant to their role and can shadow more experienced colleagues to learn a particular role in more detail.

#### **Statement of Public Benefit**

The objects of Flintshire Local Voluntary Council as stated in the Memorandum of Association are as follows "...to promote any charitable purposes for the benefit of the community in Wales with particular preference to the Local Government District of Flintshire (or its successors) which now or hereafter may be deemed by law to be charitable".

The trustees have taken note of the Charity Commission's guidance on "public benefit" and trust that this report reflects that guidance. FLVC discharges its responsibility under "public benefit" by providing a range of support services to other voluntary organisations and charities as set out in this report. In particular it supports, but not exclusively, those with the following charitable purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or saving of lives
- the advancement of citizenship or community development
- the advancement of arts, culture, heritage or science
- the advancement of amateur sport
- the advancement of animal welfare
- the advancement of environmental protection or improvement
- the advancement of human rights
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

#### **Related parties**

FLVC collaborates with a wide range of partners at local, regional and national levels. These include public bodies and other third sector organisations. The purpose of the collaboration can be to develop new projects and services, to secure additional resources or to represent the interests of the third sector. It receives significant core funding from the Welsh Government (administered by WCVA), through the National Infrastructure Agreement. The charity builds on this core funding by attracting support from a range of sources, including Flintshire County Council, Wales Council for Voluntary Action, Betsi Cadwaladr University Health Board (BCUHB) and Families First. Where trustees have any links with related parties these are declared on a register and trustees are required to declare any potential conflict of interest at any meeting where this may arise. Appropriate action is then taken by the chair of the meeting.

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Flintshire Local Voluntary Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### **Auditor**

The auditors, Azets Audit Services, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The trustees' report was approved by the Board of Trustees.

### **Ms A Woods**

Secretary

Dated: 24 June 2021

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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#### Opinion

We have audited the financial statements of Flintshire Local Voluntary Council (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Melanie Langton-Davies ACA FCCA (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

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**Chartered Accountants**  
**Statutory Auditor**

Brynford House  
21 Brynford Street  
Holywell  
Clwyd  
United Kingdom  
CH8 7RD

# **FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF FLINTSHIRE LOCAL VOLUNTARY COUNCIL**

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Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and grants	3	-	687,027	687,027	114,210	329,739	443,949
Other trading activities	4	1,873	-	1,873	19,840	-	19,840
Investments	5	571	-	571	1,994	-	1,994
Other income	6	-	44,588	44,588	1	25,361	25,362
<b>Total income</b>		<u>2,444</u>	<u>731,615</u>	<u>734,059</u>	<u>136,045</u>	<u>355,100</u>	<u>491,145</u>
<b>Expenditure on:</b>							
Charitable activities	7	893	635,328	636,221	142,505	326,502	469,007
<b>Net incoming resources before transfers</b>		<u>1,551</u>	<u>96,287</u>	<u>97,838</u>	<u>(6,460)</u>	<u>28,598</u>	<u>22,138</u>
Gross transfers between funds		<u>5,663</u>	<u>(5,663)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		<u>7,214</u>	<u>90,624</u>	<u>97,838</u>	<u>(6,460)</u>	<u>28,598</u>	<u>22,138</u>
Fund balances at 1 April 2020		<u>64,999</u>	<u>316,464</u>	<u>381,463</u>	<u>71,459</u>	<u>287,866</u>	<u>359,325</u>
<b>Fund balances at 31 March 2021</b>		<u><u>72,213</u></u>	<u><u>407,088</u></u>	<u><u>479,301</u></u>	<u><u>64,999</u></u>	<u><u>316,464</u></u>	<u><u>381,463</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		3,758		3,144
<b>Current assets</b>					
Debtors	13	55,382		85,664	
Cash at bank and in hand		668,717		485,812	
		<u>724,099</u>		<u>571,476</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(248,556)</u>		<u>(193,157)</u>	
Net current assets			475,543		378,319
<b>Total assets less current liabilities</b>			<u>479,301</u>		<u>381,463</u>
<b>Income funds</b>					
Restricted funds	15		407,088		316,464
<u>Unrestricted funds</u>					
Designated funds	16	70,000		70,000	
General unrestricted funds		2,213		(5,001)	
		<u>72,213</u>		<u>64,999</u>	
			<u>479,301</u>		<u>381,463</u>

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2021**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 June 2021

Mr J D Hatton  
**Trustee**

Mr P A Hinchliffe  
**Trustee**

**Company Registration No. 03301204**

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	22		186,168		(45,901)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,834)		(3,608)	
Investment income received		571		1,994	
<b>Net cash used in investing activities</b>			(3,263)		(1,614)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			182,905		(47,515)
Cash and cash equivalents at beginning of year			485,812		533,327
<b>Cash and cash equivalents at end of year</b>			<u>668,717</u>		<u>485,812</u>

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# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### 1 Accounting policies

#### Charity information

Flintshire Local Voluntary Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3, Mold Business Park, Wrexham Road, Mold, Clwyd, CH7 1XP, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by 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 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income includes donations, activity income and grants that provide core funding and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This income is only deferred if the donor specifies that the grant must only be used in a future accounting period or there are conditions imposed which must be met before the charity has unconditional entitlement.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### Charitable activities

Charitable activities include the expenditure of grant disbursements and the running costs of the charity. Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity. They are accounted for when the recipient has a reasonable expectation that they will receive the grant and the trustees have agreed to pay the grant; conditions will be applied to some grants payable while other grants payable will be payable without conditions.

Provision is made for any grant money potentially repayable to the funding body as a result of an underspend in the period of the grant.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on cost
Office equipment	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and grants

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Grants receivable	687,027	114,210	329,739	443,949

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and grants (Continued)

#### Grants receivable for activities

Welsh Council for Voluntary Action	154,116	98,144	58,386	156,530
Welsh Council for Volunatry Action - Covid Response	68,366	-	-	-
Flintshire County Council	102,784	16,066	136,134	152,200
Betsi Cadwaladr University Health Board	81,208	-	51,208	51,208
Welsh Government - Families First	62,240	-	54,740	54,740
Charitable Bodies	7,500	-	-	-
Grants received for distribution	210,813	-	29,271	29,271
	<u>687,027</u>	<u>114,210</u>	<u>329,739</u>	<u>443,949</u>

Grants received for distribution were:

Community Chest	£15,116
Youth Led Grants	£5,000
Friends in Need Befriending Grant	£12,500
Comic Relief Covid-19	£26,591
WCVA VSRF Covid-19	£25,000
Transformation (Early Help)	£122,606
Learning Disability	£4,000

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Membership fees	-	3,153
Office services and training	-	1,569
Office rents, room hire and service charges	1,873	15,118
	<u>1,873</u>	<u>19,840</u>
Other trading activities	<u>1,873</u>	<u>19,840</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	571	1,994
	<u>571</u>	<u>1,994</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 6 Other income

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Grant administration, management fees and other receipts	44,178	-	624	624
Reimbursements from partner organisations	410	1	24,397	24,398
Grants refunded to FLVC	-	-	340	340
	<u>44,588</u>	<u>1</u>	<u>25,361</u>	<u>25,362</u>
	<u><u>44,588</u></u>	<u><u>1</u></u>	<u><u>25,361</u></u>	<u><u>25,362</u></u>

The grants disbursements refunded to FLVC are grants repaid to FLVC by third party organisations unable to comply with the conditions of funding. Any disbursements refunded will be made available to other third party organisations that will be able to comply with the conditions of funding.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	321,588	323,259
Depreciation and impairment	3,221	2,365
Telephone and office running costs	14,756	24,977
Rent and rates	33,677	41,303
Light and heat	2,619	3,545
Repairs and maintenance	1,378	5,925
Premises insurance	1,638	563
AGM expenses	1,041	3,227
Professional fees	6,026	5,317
Publicity	-	2,800
Insurance and indemnities	2,047	2,520
Sundry expenses	1,139	2,621
Volunteers and training	10,685	8,731
Staff training and expenses	3,351	7,650
Contractors and consultants	17,925	-
	<u>421,091</u>	<u>434,803</u>
Grant disbursements (see note 8)	210,813	29,271
Share of governance costs (see note 9)	4,317	4,933
	<u>636,221</u>	<u>469,007</u>
<b>Analysis by fund</b>		
Unrestricted funds	893	142,505
Restricted funds	635,328	326,502
	<u>636,221</u>	<u>469,007</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Grant disbursements

	<b>Charitable Expenditure 2021 £</b>	Charitable Expenditure 2020 £
Grants to institutions:		
Grant disbursements - Community Chest	15,116	23,271
Grant disbursements - Youth Led Grants	5,000	6,000
Grant disbursements - Friend in Need Befriending Grant	12,500	-
Grant disbursements - Comic Relief Covid-19	26,591	-
Grant disbursements - WCVA VSRF Covid-19	25,000	-
Grant disbursements - Transformation (Early Help)	122,606	-
Grant disbursements - Learning Disability	4,000	-
	<u>210,813</u>	<u>29,271</u>

### 9 Support costs

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2021 £</b>	Support costs £	Governance costs £	2020 £
Audit and accountancy	-	4,200	4,200	-	4,236	4,236
Trustees and expenses	-	117	117	-	697	697
	<u>-</u>	<u>4,317</u>	<u>4,317</u>	<u>-</u>	<u>4,933</u>	<u>4,933</u>
Analysed between						
Charitable activities	<u>-</u>	<u>4,317</u>	<u>4,317</u>	<u>-</u>	<u>4,933</u>	<u>4,933</u>

Governance costs includes payments to the auditors of £1,900 (2020- £1,900) for audit fees.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses were paid to trustees in the current year and the previous year to reimburse the trustees for travel expenses and other incidental costs incurred in the performance of their duties as trustees. During the year expenses totalling £117 were paid to one trustee (2020: £697 paid to three trustees).

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 11 Employees

The average monthly number of full time equivalent employees during the year with all employee time involved in providing support to the charity was:

	2021 Number	2020 Number
	11	12
	<u>11</u>	<u>12</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	305,687	307,437
Pension cost	15,901	15,822
	<u>321,588</u>	<u>323,259</u>

There were no unused holiday entitlement for employees' services at 31 March 2021.

There are no employees in the current year with emoluments in excess of £60,000 per annum.

Standard Life continues to provide a staff pension scheme with a 6% contribution from Flintshire Local Voluntary Council.

#### 12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2020	27,849	71,134	98,983
Additions	-	3,834	3,834
Disposals	-	(33,811)	(33,811)
	<u>27,849</u>	<u>41,157</u>	<u>69,006</u>
At 31 March 2021	27,849	41,157	69,006
<b>Depreciation and impairment</b>			
At 1 April 2020	27,849	67,990	95,839
Depreciation charged in the year	-	3,220	3,220
Eliminated in respect of disposals	-	(33,811)	(33,811)
	<u>27,849</u>	<u>37,399</u>	<u>65,248</u>
At 31 March 2021	27,849	37,399	65,248
<b>Carrying amount</b>			
At 31 March 2021	<u>-</u>	<u>3,758</u>	<u>3,758</u>
At 31 March 2020	<u>-</u>	<u>3,144</u>	<u>3,144</u>

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 13 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	50,490	80,420
Other debtors	2,142	2,611
Prepayments and accrued income	2,750	2,633
	<u>55,382</u>	<u>85,664</u>

### 14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Deferred income	225,081	161,371
Trade creditors	878	-
Other creditors	144	-
Accruals	22,453	31,786
	<u>248,556</u>	<u>193,157</u>

Deferred income comprises grant income received which as a condition of the donor relates to a future accounting period.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Engagement and influencing	-	-	-	-	88,875	(68,404)	52,011	72,482
Funding and governance	60,159	27,886	(29,901)	58,144	109,160	(93,015)	(27,203)	47,086
Volunteering	110,889	155,342	(130,137)	136,094	147,048	(108,625)	-	174,517
Health and social care	86,687	142,261	(137,193)	91,755	175,719	(154,471)	-	113,003
Grant funds	30,131	29,611	(29,271)	30,471	210,813	(210,813)	(30,471)	-
	<u>287,866</u>	<u>355,100</u>	<u>(326,502)</u>	<u>316,464</u>	<u>731,615</u>	<u>(635,328)</u>	<u>(5,663)</u>	<u>407,088</u>

In the 2021 year the restricted funds have been renamed and reorganised to present the information in a more appropriate way.

The funds previous names and new names are:

- Flintshire Volunteer Centre (2020) changed to Volunteering (2021)
- Partnership Support (2020) changed to Health and Social Care (2021)
- Learning Development and Outreach Support (2020) changed to Funding and Governance (2021)

£21,540 has been transferred from Funding and Governance along with the Grant Funds 2020 balance of £30,471 to Engagement and influencing.

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019 £	Incoming resources £	Balance at 1 April 2020 £	Incoming resources £	Balance at 31 March 2021 £
Designated reserve	70,000	-	70,000	-	70,000
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	3,758	-	3,758	3,144	-	3,144
Current assets/ (liabilities)	68,455	407,088	475,543	(243,283)	310,801	378,319
	<u>72,213</u>	<u>407,088</u>	<u>479,301</u>	<u>(240,139)</u>	<u>310,801</u>	<u>381,463</u>

#### 18 Capital commitments

As at 31 March 2021 the charity had no capital commitments (2020 - none).

#### 19 Legal status of the charity

The charity is a company limited by guarantee. The liability of the members is therefore limited. In accordance with the Memorandum of Association every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up whilst they are a member or within one year after he or she ceases to be a member.

#### 20 Related party transactions

# FLINTSHIRE LOCAL VOLUNTARY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 20 Related party transactions

(Continued)

#### Related party disclosures

Flintshire Local Voluntary Council provides services and grant funding to other voluntary and community groups and, in turn, receives funding and resources from a number of external agencies. To minimise and manage any conflict of interest trustees are required to sign a Declaration of Interest form and, where appropriate, declare the particular interest and withdraw from meetings or discussions pertaining to that issue.

The related party transaction for year ended 31 March 2021 were as follow:

Ms B Roberts	Grant awarded to CRUSE Bereavement Care North Wales
Ms JM Thomson	Grants awarded to Age Connects North East Wales
Ms ME Holland & Ms JM Thomson	Grants awarded to Home-Start Flintshire

There were no related party transactions for the year ended 31 March 2020.

### 21 Going concern

The charitable company has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by management so it is felt that the going concern assumption remains appropriate.

Please see the Report of Trustees for further details.

### 22 Cash generated from operations

	2021 £	2020 £
Surplus for the year	97,838	22,138
Adjustments for:		
Investment income recognised in statement of financial activities	(571)	(1,994)
Depreciation and impairment of tangible fixed assets	3,221	2,365
Movements in working capital:		
Decrease/(increase) in debtors	30,281	(40,016)
(Decrease) in creditors	(8,311)	(13,501)
Increase/(decrease) in deferred income	63,710	(14,893)
<b>Cash generated from/(absorbed by) operations</b>	<b>186,168</b>	<b>(45,901)</b>