

**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**

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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**

Corlan, 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 .....31/03/25..... 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.

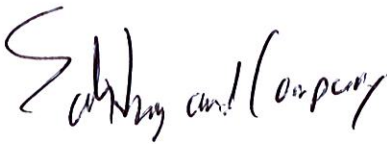
**Independent examiner's statement**

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>	4				
Charity activities		-	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>					
Raising funds	5	-	451,323	451,323	460,966
<b>Charitable activities</b>	6				
Charity activities		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>		19,814	30,404	50,218	29,016
<b>Transfers between funds</b>	17	(2,816)	2,815	(1)	-
<b>Net movement in funds</b>		16,998	33,219	50,217	29,016
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		634,294	8,197	642,491	613,475
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>651,292</u>	<u>41,416</u>	<u>692,708</u>	<u>642,491</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)
<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				<u>41,413</u>	<u>8,197</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 31/11/25 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>		<u>40,423</u>	<u>(23,164)</u>
<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 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 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Other receipts	<u>5,178</u>	<u>1,667</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	<u>23,065</u>	<u>18,090</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Grants	<u>623,082</u>	<u>631,938</u>

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 Cwyl	41,469	27,646
	<u>623,082</u>	<u>631,938</u>

Grant received for distributions were:

	31 March 2025	31 March 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>

**5. RAISING FUNDS**

**Other trading activities**

	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	<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	<u>18,090</u>	<u>-</u>	<u>18,090</u>
<b>Total</b>	<u>18,090</u>	<u>633,605</u>	<u>651,695</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	460,966	460,966
<b>Charitable activities</b>			
Charity activities	<u>657</u>	<u>161,056</u>	<u>161,713</u>
<b>Total</b>	<u>657</u>	<u>622,022</u>	<u>622,679</u>
<b>NET INCOME</b>	17,433	11,583	29,016
<b>Transfers between funds</b>	<u>526,499</u>	<u>(526,499)</u>	<u>-</u>
<b>Net movement in funds</b>	543,932	(514,916)	29,016
<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
	23,244	46,488

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	601,107	622,679
<b>Net income</b>	<u>50,218</u>	<u>29,016</u>

This page does not form part of the statutory financial statements