WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

England & Wales · Charity number 1064270

Details

Status	Registered
Legal form	Charitable company
Company number	03383296
Registered	1997-09-08
Register	View on the Charity Commission register

Contact

Address	64 Heversham Skelmersdale Lancashire WN8 6QQ
Phone	01695 717115
Email	stella@wlcrisiscentre.org.uk

Downloaded from opencharities.uk/ew/1064270

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE (WITHOUT DISTINCTION WHETHER BY OR OF RACE, SEX, POLITICAL, RELIGIOUS OR OTHER BELIEFS OR OPINIONS) FOR PERSONS IN NECESSITOUS CIRCUMSTANCES UPON TERMS APPROPRIATE TO THEIR MEANS TO:-(1) PROVIDE SOCIAL HOUSING, HOUSES OR HOSTELS OR TEMPORARY ACCOMMODATION OF ANY DESCRIPTION AND ANY ASSOCIATED AMENITIES AND SERVICES;(2) PROVIDE SERVICES, ADVICE OR ASSISTANCE TO THOSE PERSONS HOUSED BY THE CHARITY OR WHO ARE SUFFERING HARDSHIP;(3) PROVIDE ADVICE AND GUIDANCE ON HEALTH MATTERS;(4) PROVIDE RECREATION OR OTHER LEISURE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR PERSONS IN CHARITABLE NEED;(5) RELIEVE POVERTY AMONGST PERSONS IN CHARITABLE NEED;(6) PROVIDE, FACILITATE OR ADVANCE EDUCATION, TRAINING OR RE-TRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE OR PROVIDING OR FACILITATING THE PROVISION OF WORK EXPERIENCE FOR UNEMPLOYED PEOPLE OR FOR OTHERS FOR PUBLIC BENEFIT;(7) PROMOTE FOR THE PUBLIC BENEFIT URBAN OR RURAL REGENERATION AREAS OF SOCIAL AND ECONOMIC DEPRIVATION BY ALL OR ANY OF THE FOLLOWING MEANS:(A) THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEEDS THROUGH HELP (I) IN SETTING UP THEIR OWN BUSINESS, OR (II) TO EXISTING BUSINESSES;(8) THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS, AND/OR LAND FOR USE ON FAVOURABLE TERMS;(9) THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES;(10) THE PROVISION OF CHILDCARE;(11) THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME;(12) SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSION FOR ENGLAND AND WALES.

Activities: Provides benefit for persons in West Lancashire by the provision of temporay accommodation for persons who are in conditions of need, hardship and distress.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Accommodation/housing
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WEST LANCASHIRE
- Lancashire

Downloaded from opencharities.uk/ew/1064270

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,003,213	£1,733,858	£2,216,122	24
2024-03-31	£1,746,179	£1,470,624	£1,946,767	22
2023-03-31	£1,246,361	£1,083,125	£1,671,212	22
2022-03-31	£1,221,637	£931,504	£1,507,976	22
2021-03-31	£983,723	£849,972	£1,217,843	22

Trustees

Name	Role	Appointed
ELIZABETH DIANNE HODGSON	Chair	
ALAN MARK KERSHAW BA, ACA		2014-07-23
Adrian Edward Owens		
DAWN LOUISE HUGHES		2022-06-10
GAIL-MARIE GODSON		2013-06-05
Helen Lowey		2021-11-09
MICHAEL WILLIAM HODGSON		
Stella Marie Connell		2024-08-20

Downloaded from opencharities.uk/ew/1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

England & Wales - Charity number 1064270

Accounts

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

(A company limited by guarantee)

'BIRCHWOOD'

REPORT AND AUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

Registered company number: - 03383296
(England and Wales)

Registered charity number: - 1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Contents

	Page
Legal and administrative information	1
Trustees Report and Statement of Trustees Responsibilities	2 – 9
Auditors Report	10 – 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes forming part of the financial statements	17 – 32

Registered company number: -
03383296 (England and Wales)

Registered charity number: -
1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Legal and administrative information

Directors and Trustees	Mrs E D Hodgson – Chairperson Mr A E Owens – Vice Chairperson Mr A M Kershaw – Treasurer Ms S M Connell (Appointed 20/08/2024) Mrs G M Godson Mr M W Hodgson Mrs D L Hughes Mrs H Lowey
Secretary	Ms S M Connell
Chief Executive Officer	Ms S M Connell
Working name	Birchwood
Registered company number	03383296 (England and Wales)
Registered charity number	1064270
Registered office and principal charity address	64 Heversham Birch Green Skelmersdale Lancashire WN8 6QQ
Auditors	Alexander Myerson & Co Limited Registered Auditors 61 Rodney Street Liverpool Merseyside L1 9ER
Bankers	The Royal Bank of Scotland plc Chatham Customer Service Centre Waterside Court Chatham Maritime Chatham ME4 4RT

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2025

The Trustees are pleased to present their annual report together with the audited financial statements of the charitable company for the year ended 31 March 2025.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the charitable company and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Governance structure

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 9 June 1997 and registered as a charity on 9 September 1997. The company is established under a Memorandum of Association, which established the powers of the charitable company and is governed by its Articles of Association which established the objectives and activities of the charitable company; both dated 9 June 1997, as amended by Special Resolution registered at Companies House on 15 April 2015. In the event of the charitable company being wound up the Trustees are required to contribute an amount not exceeding £1.00.

Appointment of Trustees
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. Trustees who served during the year and up to the date of this report are detailed on page 1, legal and administrative information.

In accordance with the Memorandum and Articles of Association for the charitable company Trustees are elected at the Annual General Meeting with one-third standing down each year to provide a balance between continuity and experience and, therefore, providing the opportunity for new people to join the Board. Those standing down may put themselves forward for re-election.

Trustee induction and training
New Trustees participate in an induction programme in order to fully acquaint themselves with the activities and ethos of the Centre.

All Trustees are encouraged to participate in relevant training and development, which enhances their understanding and capabilities in their role as a Trustee.

Board functioning
The Board of Trustees meets quarterly or as deemed necessary throughout each financial year. The Board comprises all serving Trustees, all of whom have voting rights. In addition the Board may set up sub-committees with co-opted members for specific purposes only.

Decisions with implications for the organisation are brought to the Board by the Chief Executive Officer, including organisational priorities, risk assessment issues, matters regarding significant organisational change, major initiatives and major policy changes or development.

During the year the Chief Executive Officer was appointed as a non-voting Trustee of the charitable

Governance structure (continued)

Board functioning (continued)
company in order to ensure compliance with Ofsted and the requirement to appoint a Nominated Individual.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charitable company may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure
Overall responsibility for policy and the direction of the charitable company rests with the Board of Trustees. During the year the Chief Executive Officer was appointed as a non-voting Trustee.

The Trustees employ a full-time Chief Executive Officer and a staff team to deliver the services of the charitable company. To manage the charitable company effectively the Chief Executive Officer has authority delegated from the Trustees for all strategic, operational, financial, quality assurance and human resource matters. Operational decisions of the charitable company are taken by the Chief Executive Officer who is also responsible for managing projects through the staff team and for ensuring that all strategic and operational requirements are met.

Objectives and activities

The key objectives and activities of the charitable company are set out in the Articles of Association and can be best summarised by the Vision and Mission statement as follows: -

- ***Vision***

Birchwood remains committed to its vision of changing the lives of young people, adults and communities for the better, by creating places of hope and belonging by enabling individuals and communities to realise their potential.

- ***Mission***

Birchwood is dedicated to the prevention of youth and adult homelessness, improving peoples mental health, reducing social isolation and promoting positive behavioural change. We do this by providing supported accommodation, delivering housing related and mental health support services, crisis interventions, counselling, independent living support, community interventions, inclusion cafes, community shops and programmes of holistic interventions.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the charitable company has met the requirements as a result of the objectives and activities described

Public benefit (continued)

above.

Achievements and performance

Birchwood has continued to make meaningful strides in service delivery, innovation, and infrastructure throughout 2024–2025. Our mission to support those facing homelessness, mental health challenges, and social isolation remains resolute. This year, we have introduced technological innovations, implemented sustainability initiatives, strengthened governance and infrastructure, and improved the environments in which we provide support. These efforts reflect our commitment to high-quality, person-centered services that are responsive to the evolving needs of our community.

Key achievements in 2024–2025

- **Heversham redevelopment**

We commenced the full refurbishment of the Heversham site to create twelve high-quality ensuite studio flats for people experiencing homelessness. This investment reflects our strategic priority to provide more dignified, independent living environments and to meet the rising demand for supported accommodation in West Lancashire.

- **Environmental improvements**

A core focus this year has been the enhancement of our physical spaces to support wellbeing and sustainability. Key developments include: -

- the creation of a garden therapy room and private relaxation garden at Birchwood Foyer, offering therapeutic and calming environments for residents;
- upgrades to the external space at the Foyer, laying the foundation for a multifunctional area suitable for structured activities and community events; and
- the replacement of ageing vehicles with electric and hybrid models, enhancing environmental responsibility and service reliability.

- **Ofsted registration and quality assurance**

We are proud to report that Birchwood became Ofsted registered this year, an important milestone that reflects our commitment to quality, accountability, and safeguarding. To embed this commitment, we introduced a programme of internal inspections designed to uphold the highest standards of care and continuous improvement.

- **Strategic investment in infrastructure and leadership**

In 2024-2025, we made significant investments in key strategic management posts to strengthen quality assurance, streamline financial protocols, and enhance governance. These investments are laying the groundwork for a more robust, transparent, and future-fit organisation.

We also invested in a Volunteer Co-Ordinator post to build capacity, improve volunteer engagement, and align our volunteer development strategy with national best practice.

Achievements and performance (continued)

Additionally, staffing in our mental health services has been expanded to support our transformation objectives around social inclusion and early intervention.

- **Retreat pilot project**

We successfully delivered the retreat pilot project, commissioned by Lancashire and South Cumbria NHS Foundation Trust, a step-up/step-down therapeutic service for 16- to 17-year-olds at risk of hospital admission. This service, which was delivered until March 2025, has provided critical crisis support and recovery-focused care in a safe, non-clinical environment.

- **Digital and brand development**

We have continued to harness technology to improve our client experience and operational effectiveness. Notably: -

- the counselling service has adopted AI and process automation to streamline case management and enhance client interactions; and
- a new charity website and branding were launched to more effectively communicate our mission, values, and services.

- **Partnerships and funding**

Birchwood's impact is made possible through the strength of our partnerships. We continue to work collaboratively with West Lancashire Borough Council, Lancashire County Council, Calico Homes, the ICB, and Lancashire and South Cumbria NHS Foundation Trust. In addition to sustained funding from the National Lottery, Homeless Link, and The Tudor Trust, our growing reputation has positioned us well to secure support for future developments.

We are happy to report that 2024–2025 has been a transformative year for Birchwood. From environmental improvements and digital innovation to quality assurance and strategic development, the organisation has continued to build on its strong foundations. With a shared commitment to those we support and a clear plan for the future, Birchwood is well placed to lead, adapt, and deliver high-impact support across West Lancashire and beyond.

We would like to extend our sincere thanks to our staff, volunteers, funders, and strategic partners for their tireless efforts and collaboration. We especially thank our Board of Trustees for their continued, active guidance in progressing major developments including the Heversham refurbishment, Ofsted registration, financial strategy, and partnership innovation. Their leadership has been instrumental in enabling our growth, resilience, and impact.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 14.

The charitable company's Balance Sheet as detailed on page 15 shows a satisfactory position with net assets amounting to £2,216,122. This consists of designated funds of £1,285,126 for specific future

Financial review (continued)

purposes as set aside by the Trustees out of unrestricted general funds and unrestricted general funds of £930,996 for the day-to-day general running of the charitable company.

The charitable company continued to operate its systems of financial control and monthly reporting throughout the year, with detailed controls in line with the requirements of grant funding bodies.

The Trustees would like to thank these grant funding bodies for their contributions during the financial year and for their continuing support. The Trustees are fully aware that if the Centre is to continue operating successfully, it must continue to seek funding from a broad range of agencies. In particular the Trustees would wish to acknowledge the long-term support of Lancashire County Council and West Lancashire Borough Council.

The expenditure in the year supported the key charitable objectives enabling the Centre to provide safe, comfortable accommodation to people and the support and resources they need to make independent decisions about their future.

Reserves policy

The Trustees consider it prudent to maintain unrestricted general funds at a level equivalent to approximately six months of the charity's annual expenditure. This policy is designed to ensure the financial stability of the organisation and its ability to continue delivering vital services in the event of unforeseen funding shortfalls or delays.

As at 31 March 2025, unrestricted general funds stood at £930,996, which is slightly below the target level. The Trustees acknowledge that the charitable company is close to meeting this policy's objective and are committed to managing reserves to continue to meet this objective through careful financial management and by continuing to deliver the outcomes that our service users need and communicating these outcomes to our funders and donors.

Further details and analysis of the funds held by the charitable company are provided at note 20 of the financial statements.

This policy is reviewed annually to ensure it remains appropriate to the charity's financial position and strategic priorities.

Investment powers

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment, using the unrestricted general funds, as the Trustees see fit.

Future developments and strategic objectives

Birchwood remains committed to thoughtful expansion and long-term resilience. Priorities for 2025–2026

Future developments and strategic objectives (continued)

include: -

- **Completion of Heversham studio development**

Bringing the new units into use by winter 2025 will mark a significant step in alleviating homelessness in the borough.

- **Technology rollout across services**

Building on our counselling innovations, we will extend digital improvements to our housing and social inclusion services. These upgrades will enhance user engagement and provide better data to demonstrate our impact.

- **Expanded use of external space**

The newly developed outdoor space at the Foyer will become a hub for resident-led activities, creative therapies, and community events, enhancing inclusion and engagement.

- **Housing quality improvements**

We will undertake a programme of improvements to our accommodation to ensure all properties meet or exceed the community standard for supported housing. This includes upgrades to facilities, furnishings, and communal areas to promote comfort, dignity, and independence.

- **Counselling workforce investment**

In response to growing demand and the complexity of client presentations, we will invest in counselling posts that prioritise performance management, clinical supervision, staff retention, and resilience. These will be underpinned by an enhanced digital system to support case tracking and service analysis.

- **Service reshaping**

Birchwood will reshape its services in alignment with the evolving external environment. This includes realigning to the strategic direction of the National Lottery's new funding priorities and the NHS 10-Year Plan. This work will ensure that our support model is fit for the future and responsive to sector transformation.

- **Governance and Board development**

We will continue to enhance Board effectiveness through structured training and development, recognising the need for a collaborative and future-facing approach to governance. This will strengthen oversight, leadership, and strategic risk management.

- **HR system transformation**

We will improve HR efficiency and impact through automation, AI-supported systems, and strengthened organisational policies, allowing us to scale responsibly and better support our workforce.

- **Property investment strategy**

We will scope opportunities for investment in community-based property assets that can serve as future service hubs. This will ensure that our footprint evolves alongside local need and strategic opportunity.

Future developments and strategic objectives (continued)

- **Volunteering development**

We will continue to expand and enrich our volunteering offer, introducing new development programmes and hosting annual volunteer events. We will also lead and co-deliver Volunteer Week in collaboration with local partners.

- **Ofsted standards**

We will continue working towards achieving and maintaining Ofsted standards across relevant services, with a clear ambition to optimise our future rating.

- **Risk management**

We remain vigilant to sector-wide challenges, including inflationary pressures, workforce retention, and commissioning changes. Our strategy includes strong partnerships, income diversification, and investment in workforce wellbeing, placing us in a resilient position to navigate these challenges.

Statement of Trustees Responsibilities

The Trustees, who are also the Directors of West Lancashire Crisis and Information Centre for the purposes 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), including Financial Reporting standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2025

Statement as to disclosure of information to auditors

In accordance with company law, as Trustees of the charitable company, we certify that: -

- so far as we are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware; and
- each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Alexander Myerson & Co Limited have offered themselves for re-appointment as auditors to the charitable company.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD: -

E.D.Hodgson

Mrs E D Hodgson
Chairperson

Dated: - 18th November 2025

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Opinion
We have audited the financial statements of West Lancashire Crisis and Information Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Other information (continued)
In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit: -

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion: -

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our responsibilities for the audit of the financial statements
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 a Report of the Independent

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Our responsibilities for the audit of the financial statements (continued)
Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: -

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of journals and key estimates and judgements made by management.
We gained an understanding of the legal regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were in breach of these laws and regulations, including fraud.
We made enquiries of management with regards to compliance with the above laws and regulations to ensure that there were no breaches.
As part of our audit, we performed sample testing, agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.
We did not identify any key audit matters relating to irregularities, including fraud. We addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

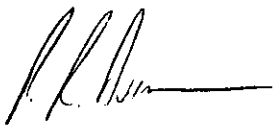
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Paul Burns BSc BFP FCA (Senior Statutory Auditor)
Alexander Myerson & Co Limited
Statutory Auditors
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER



Dated: - 18th November 2025

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2025

Income and expenditure	Note	Restricted funds £	Un-restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations	3	-	6,029	6,029	2,407
Income from charitable activities: -					
- Grants and contracts for the provision of supported accommodation, care, counselling, advice and information	4	123,678	972,003	1,095,681	874,364
- Residents fees for supported accommodation and care	4	-	858,781	858,781	851,809
Other trading activities	5	-	560	560	1,120
Income from investments: -					
- Interest receivable on bank deposits		-	42,162	42,162	16,479
Total income		123,678	1,879,535	2,003,213	1,746,179
Expenditure					
Raising funds					
- Fundraising and trading expenditure	7	2,772	161	2,933	4,709
Expenditure on charitable activities	8	139,101	1,376,387	1,515,488	1,465,915
Other expenditure	9	-	215,437	215,437	-
Total expenditure		141,873	1,591,985	1,733,858	1,470,624
Net (outgoing)/incoming resources, net (expenditure)/income and net movement in funds for the year	10	**(18,195)**	**287,550**	**269,355**	**275,555**
Reconciliation of funds					
Total funds at 1 April 2024	20	18,195	1,928,572	1,946,767	1,671,212
Total funds at 31 March 2025	20	-	2,216,122	2,216,122	1,946,767

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Balance Sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	14		640,151		531,252
Current assets					
Debtors	15	244,887		203,838	
Cash at bank and in hand		1,485,288		1,684,832	
		1,730,175		1,888,670	
Creditors: -					
amounts falling due within one year	16	(154,204)		(473,155)	
Net current assets			1,575,971		1,415,515
Net assets	21		**2,216,122**		**1,946,767**
Funds					
Restricted funds	20		-		18,195
Unrestricted funds					
Designated funds	20	1,285,126		1,391,252	
General funds	20	930,996		537,320	
			2,216,122		1,928,572
Total funds	19, 20		**2,216,122**		**1,946,767**

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the Board of Directors on 18th November 2025 and signed on their behalf.

ON BEHALF OF THE BOARD: -

Mr A M Kershaw
Treasurer

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Cash Flow Statement for the year ended 31 March 2025

	Note	2025	2024
		£	£
Cash flows from operating activities			
Operating profit for the financial year	19	269,355	275,555
Adjustments for: -			
- Depreciation	14	39,942	39,090
- Profit on disposal of tangible fixed assets		(10,234)	-
- Interest received		(42,162)	(16,479)
- (Increase) in trade and other receivables	15	(41,049)	(89,991)
- (Decrease) in trade and other payables	16	(318,951)	(137,477)
Net cash from operating activities		**(103,099)**	**70,698**
Cash flows from investing activities			
Purchase of tangible fixed assets	14	(148,841)	(19,802)
Disposal proceeds from the sale of tangible fixed assets		10,234	-
Interest received		42,162	16,479
Net cash from investing activities		**(96,445)**	**(3,323)**
Net (decrease)/increase in cash and cash equivalents		**(199,544)**	**67,375**
Cash and cash equivalents at the beginning of the year		1,684,832	1,617,457
Cash and cash equivalents at the end of the year		**1,485,288**	**1,684,832**

Analysis of changes in net debt

	At 1 April 2024	Cashflow	At 31 March 2025
	£	£	£
Cash at bank and in hand	1,684,832	(199,544)	1,485,288

Notes forming part of the financial statements for the year ended 31 March 2025

1.0 Statutory information

West Lancashire Crisis and Information Centre is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1, legal and administrative information.

The presentation currency of the financial statements is the Pound Sterling (£).

2.0 Accounting policies

2.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2.2 Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. In the Trustees' opinion there are no judgements other than those disclosed in the policies below.

2.3 Preparation of the accounts on a going concern basis

The Trustees consider that there are no material uncertainties about the charitable company's ability to continues as a going concern.

The Trustees have made no key judgements which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that would have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities withing the nest reporting period.

2.0 **Accounting policies (continued)**

2.4 **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- income from residents fees is credited to the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents funding received for future periods and is released to incoming resources in the period for which it has been received;
- income from other trading activities, which comprises placement fees, is accounted for on a receivable basis; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

2.5 **Donated services and facilities**

Donated services and facilities are included at the value to the charitable company where this can be quantified. Further analysis and information is provided in note 6.

2.6 **Expenditure recognition**

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

2.7 **Tangible fixed assets and depreciation**

Individual fixed assets costing £1,000 or more are capitalised at cost, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Leasehold improvements	- varying between 8% and 33 1/3% on cost
Land and buildings	- 2% on cost less residual value

2.0 **Accounting policies (continued)**

2.7 **Tangible fixed assets and depreciation (continued)**

Office equipment	- 33 1/3% on cost
Computer equipment	- 33 1/3% on cost
Household goods	- 33 1/3% on cost
Motor vehicles	- 25% on cost

2.8 **Fund accounting**

Funds held by the charitable company are: -

- ***Restricted funds*** – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- ***Designated funds*** – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects; and
- ***Unrestricted general funds*** – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.9 **Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

3.0 **Income from donations**

	Restricted funds	Un - restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donations				
- Individuals and organisations	-	6,029	6,029	2,407
	-	**6,029**	**6,029**	**2,407**

Notes forming part of the financial statements for the year ended 31 March 2025

4.0 Income from charitable activities

	Restricted funds	Un-restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Grants and contracts for the provision of supported accommodation, care, counselling, advice and information: -				
Albert Hunt Trust	-	8,000	8,000	-
Big Lottery	107,358	-	107,358	87,855
Changing Futures	-	27,747	27,747	-
Community Food Project	-	1,500	1,500	-
Employability Pilot	-	-	-	2,000
Lancashire Care NHS Foundation Trust	-	305,267	305,267	153,457
Lancashire County Council	-	58,915	58,915	56,901
Local Network Fund	-	-	-	32,000
Mental Health Crisis Support	-	156,999	156,999	157,000
Minds Matters	-	144,558	144,558	140,399
Next Steps	-	40,500	40,500	40,000
Nationwide Community	-	-	-	37,075
NHS Lancashire and South Cumbria ICB	-	57,600	57,600	57,600
The Tudor Trust	-	70,917	70,917	38,771
The Veterans Foundation	-	-	-	4,986
West Lancashire Borough Council	16,320	100,000	116,320	66,320
	123,678	**972,003**	**1,095,681**	**874,364**

	Restricted funds	Un-restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Residents fees for supported accommodation and care: -				
Housing benefit	-	672,670	672,670	607,610
Lancashire Care NHS Foundation Trust	-	-	-	94,998
Residents service charges	-	30,006	30,006	27,122
Supporting People contract income	-	156,105	156,105	122,079
	=	**858,781**	**858,781**	**851,809**

Housing benefit is stated after taking into account any losses arising from vacancies and absences.

5.0 Income from other trading activities

	Restricted funds	Un-restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Student placement fees	-	560	560	1,120
	-	560	560	1,120

6.0 Donated services and facilities

	2025	2024
	£	£
Donated facilities	16,320	16,320
	16,320	16,320

The Trustees acknowledge the contribution made by West Lancashire Borough Council for their continued support in providing, on a rent free basis, the four Heversham, supported accommodation based properties currently used by the charity to provide housing support for homeless young people. The value placed on this contribution by the Trustees is £16,320. The incoming equivalent is recognised within incoming resources and is included within grants and contracts for the provision of supported accommodation, care, counselling, advice and information.

An equivalent charge is included within charitable activities, provision of supported accommodation, care, counselling, advice and information.

During the financial year, the charitable company commenced significant refurbishment works on the four properties at Heversham, with a view to providing upgraded, modern, fit-for-purpose facilities to prevent homelessness and to provide accommodation for those in housing need.

7.0 Raising funds

	Restricted funds	Un-restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Fundraising and trading expenditure: -				
Community food project	2,772	161	2,933	4,709
	2,772	161	2,933	4,709

Notes forming part of the financial statements for the year ended 31 March 2025

8.0 **Expenditure on charitable activities**

	Restricted funds £	Un-restricted funds £	Total funds 2025 £	Total funds 2024 £
Provision of supported accommodation, care, counselling, advice and information: -				
Directors' remuneration and costs	5,714	33,849	39,563	-
Directors' pension costs	457	2,977	3,434	-
Staff salaries and costs	69,646	412,594	482,240	525,317
Staff pension costs	1,664	10,830	12,494	14,691
Staff recruitment costs	-	6,917	6,917	-
Telephone	1,646	12,121	13,767	14,657
Advertising	20	209	229	789
Printing, postage and stationery	23	2,414	2,437	1,840
Computer maintenance and internet costs	4,027	42,989	47,016	47,805
Cleaning materials and waste disposal costs	-	20,514	20,514	16,173
Repairs, renewals, refurbishment and security costs	476	89,894	90,370	73,366
Rent	16,320	244,219	260,539	245,601
Rates	193	17,987	18,180	28,105
Heat and light	338	46,679	47,017	67,908
Insurance	658	6,881	7,539	6,817
TV licence and costs	-	2,168	2,168	1,153
Life skills and removing barriers	9	14,345	14,354	4,618
Room hire	6,054	161	6,215	11,811
Counselling costs	27	120,631	120,658	86,758
Resident's activities and events	570	295	865	4,792
Staff training and well-being	418	8,302	8,720	12,111
Health and safety costs	373	5,700	6,073	5,269
Subscriptions	892	5,838	6,730	12,712
Travel expenses	51	950	1,001	1,970
Volunteer expenses	151	4	155	140
Service development and accreditation awards	66	684	750	70
Motor expenses	4,370	23,612	27,982	19,619
Sundry expenses	152	2,750	2,902	3,526
Depreciation: -				
- Leasehold improvements	-	188	188	-
- Land and buildings	-	645	645	645
- Office equipment	-	3,133	3,133	3,005
Balances carried forward	**114,315**	**1,140,480**	**1,254,795**	**1,211,268**

8.0 **Expenditure on charitable activities (continued)**

	Restricted funds £	Un-restricted funds £	Total funds 2025 £	Total funds 2024 £
Provision of supported accommodation, care, counselling, advice and information: -				
Balances brought forward	**114,315**	**1,140,480**	**1,254,795**	**1,211,268**
- Computer equipment	-	7,567	7,567	3,454
- Household goods	-	6,001	6,001	4,139
- Motor vehicles	-	22,408	22,408	27,847
(Profit) on disposal of fixed assets: -				
- Motor vehicles	-	(10,234)	(10,234)	-
	114,315	**1,166,222**	**1,280,537**	**1,246,708**

	Restricted funds £	Un-restricted funds £	Total funds 2025 £	Total funds 2024 £
Managing and administering the charity: -				
Directors' remuneration and costs	1,008	5,974	6,982	-
Staff salaries and costs	12,291	72,810	85,101	92,703
Audit fees	552	5,748	6,300	5,700
Accountancy and bookkeeping services	5,275	55,144	60,419	51,698
Professional and legal fees	5,531	67,258	72,789	66,321
Foyer accreditation and development	-	1,892	1,892	1,400
Bank and credit card charges	129	1,339	1,468	1,385
	24,786	**210,165**	**234,951**	**219,207**
Total expenditure on charitable activities	**139,101**	**1,376,387**	**1,515,488**	**1,465,915**

Notes forming part of the financial statements for the year ended 31 March 2025

9.0 Other expenditure

	Restricted funds	Un - restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Development and furtherance expenditure: -				
Staff salaries and costs	-	89,287	89,287	-
Staff pension costs	-	1,477	1,477	-
Staff recruitment costs	-	720	720	-
Telephone	-	15	15	-
Computer maintenance and internet costs	-	22,531	22,531	-
Repairs, renewals and refurbishment costs	-	39,547	39,547	-
Heat and light	-	868	868	-
Life skills	-	7	7	-
Staff training and well-being -	-	744	744	-
Motor expenses	-	20,334	20,334	-
Professional and legal fees	-	39,907	39,907	-
	-	**215,437**	**215,437**	-

10.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2025	2024
	£	£
Directors emoluments and other benefits etc (Note 11.0)	49,979	-
Staff costs (Note 11.0)	670,599	632,711
Auditors remuneration		
Audit services	6,300	5,700
Depreciation		
Owned assets (Note 14.0)	39,942	39,090
(Profit) on disposal of fixed assets	(10,234)	-
Rent	260,539	245,601

11.0 **Directors' emoluments, staff costs and numbers**

The directors' emoluments during the year were as follows: -

	2025 £	2024 £
Directors' remuneration	41,580	-
Social security costs	4,965	-
Directors' pensions	3,434	-
	49,979	-

During the year the Chief Executive Officer was appointed as a non-voting director/Trustee. This appointment was made to enable the charitable company to fulfil the reporting requirements of Ofsted with the appointment of a Nominated Individual.

The staff costs during the year were as follows: -

	2025 £	2024 £
Staff salaries and costs	606,387	572,637
Social security costs	50,241	45,383
Staff pensions	13,971	14,691
	670,599	632,711

The number of employees whose employee benefits (Excluding employer pension costs) exceeded £60,000 was: -

	2025	2024
£60,001 - £70,000	1	1

The average number of full-time equivalent employees employed by the charitable company during the year was made up as follows: -

	2025	2024
Support staff, housing, homeless, mental health and inclusion social service	16.0	14.0
Administration	7.0	7.0
Director, Trustee and Chief Executive Officer	1.0	1.0
	24.0	22.0

Twenty-four hour staff coverage is provided by the Centre, however, occasions sometimes arise and the Centre is required to use the services of agency staff to ensure that staff coverage is

11.0 **Directors' emoluments, staff costs and numbers (continued)**

maintained.

12.0 **Related party transactions and Trustees expenses**

The Trustees did not receive any reimbursed expenses in either period.

13.0 **Taxation**

West Lancashire Crisis and Information Centre has charitable status, registered number 1064270, and is not subject to taxation by HM Revenue and Customs.

14.0 **Tangible fixed assets**

	Leasehold improve-ments £	Land and buildings £	Office equipment £	Computer equipment £
Cost				
As at 1 April 2024	-	468,451	9,399	20,542
Additions	132,068	-	-	16,773
Disposals	-	-	-	-
As at 31 March 2025	132,068	468,451	9,399	37,315
Depreciation				
As at 1 April 2024	-	1,935	3,978	7,690
Charge for year	188	645	3,133	7,567
On disposals	-	-	-	-
As at 31 March 2025	188	2,580	7,111	15,257
Net book value				
As at 31 March 2025	**131,880**	**465,871**	**2,288**	**22,058**
As at 31 March 2024	=	**466,516**	**5,421**	**12,852**

Notes forming part of the financial statements for the year ended 31 March 2025

14.0 Tangible fixed assets (continued)

	Household goods £	Motor vehicles £	Total £
Cost			
As at 1 April 2024	20,507	121,586	640,485
Additions	-	-	148,841
Disposals	-	(30,324)	(30,324)
As at 31 March 2025	20,507	91,262	759,002
Depreciation			
As at 1 April 2024	8,198	87,432	109,233
Charge for year	6,001	22,408	39,942
On disposals	-	(30,324)	(30,324)
As at 31 March 2025	14,199	79,516	118,851
Net book value			
As at 31 March 2025	**6,308**	**11,746**	**640,151**
As at 31 March 2024	**12,309**	**34,154**	**531,252**

The charitable company had capital commitments at 31 March 2025 amounting to £Nil (2024: - £Nil).

15.0 Debtors

	2025 £	2024 £
Other debtors	1,609	169
Prepayments	63,142	18,550
Accrued income	180,136	185,119
	244,887	**203,838**

Accrued income comprises income and funding for this current accounting period and which had not been received at the end of the period.

Notes forming part of the financial statements for the year ended 31 March 2025

16.0 **Creditors: -** amounts falling due within one year

	2025	2024
	£	£
Other creditors	73,300	24,737
Other taxes and PAYE	14,453	10,807
Accrued expenses	66,451	94,726
Deferred income (Note 17.0)	-	342,885
	154,204	**473,155**

17.0 **Deferred income**

	2025	2024
	£	£
Balance at 1 April 2024	342,885	470,847
Amount deferred in year	-	342,885
Released to Statement of Financial Activities	(342,885)	(470,847)
Balance at 31 March 2025	-	**342,885**

Deferred income comprises funding received in the current accounting period which is for services not due to be undertaken until a future period.

18.0 **Legal status of the charitable company**

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.00.

19.0 **Reserves**

	Total funds 2025	Total funds 2024
	£	£
Balance at 1 April 2024	1,946,767	1,671,212
Net incoming resources for the year	269,355	275,555
Balance at 31 March 2025	**2,216,122**	**1,946,767**

Notes forming part of the financial statements for the year ended 31 March 2025

20.0 **Statement of funds**

Analysis of movements in funds – current year

	At 1 April 2024 £	Incoming £	Outgoing £	Transfers £	At 31 March 2025 £
Restricted funds					
Big Lottery fund	18,195	107,358	(125,553)	-	-
Rent fund	-	16,320	(16,320)	-	-
Total restricted funds	**18,195**	**123,678**	**(141,873)**	-	-
Designated funds					
Infrastructure fund	200,000	-	(61,013)	-	138,987
Fixed Assets fund	531,252	-	(29,708)	138,607	640,151
Heversham Refurbishment fund	400,000	-	(40,431)	(34,569)	325,000
Service Development fund	260,000	-	(79,012)	-	180,988
Workforce Development fund	-	-	(34,981)	34,981	-
General funds	537,320	1,879,535	(1,346,840)	(139,019)	930,996
Total unrestricted funds	**1,928,572**	**1,879,535**	**(1,591,985)**	-	**2,216,122**
Total funds	**1,946,767**	**2,003,213**	**(1,733,858)**	-	**2,216,122**

20.0 **Statement of funds (continued)**

Analysis of movements in funds – previous year

	At 1 April 2023 £	Incoming £	Outgoing £	Transfers £	At 31 March 2024 £
Restricted funds					
Big Lottery fund	-	87,855	(69,660)	-	18,195
Complex Needs fund	225	131,906	(103,724)	(28,407)	-
Counselling fund	-	203,083	(160,894)	(42,189)	-
Homeless fund	1,864	-	(1,864)	-	-
Independent Supported Living fund	-	79,815	(36,535)	(43,280)	-
Rent fund	-	16,320	(16,320)	-	-
Veterans Inclusion fund	22,641	4,986	(102,872)	75,245	-
Total restricted funds	**24,730**	**523,965**	**(491,869)**	**(38,631)**	**18,195**
Designated funds					
Infrastructure fund	-	-	-	200,000	200,000
Counselling Training fund	50,000	-	-	(50,000)	-
Ennerdale Mental Health Facility fund	-	156,771	(136,386)	(20,385)	-
Fixed Assets fund	550,540	-	(39,090)	19,802	531,252
The Foyer Operational fund	100,000	925,054	(752,153)	(272,901)	-
Heversham Refurbishment fund	400,000	-	-	-	400,000
Service Development fund	-	-	-	260,000	260,000
Social Inclusion Café fund	100,000	4,412	(8,583)	(95,829)	-
Therapeutic Interventions and Activities fund	60,000	-	-	(60,000)	-
Upkeep and Refurbishment fund	60,000	-	-	(60,000)	-
General funds	325,942	135,977	(42,543)	117,944	537,320
Total unrestricted funds	**1,646,482**	**1,222,214**	**(978,755)**	**38,631**	**1,928,572**
Total funds	**1,671,212**	**1,746,179**	**(1,470,624)**	=	**1,946,767**

Big Lottery fund – This represents funding received from Big Lottery's Reaching Communities project. Funding has been used to fund staff salaries and associated costs together with related running costs.

Rent fund – This represents the four properties provided by West Lancashire Borough Council, on a rent free basis, and used by the Centre for its activities and to provide supported accommodation.

20.0 **Statement of funds (continued)**

Infrastructure fund – This fund is dedicated to strengthening the charitable company's infrastructure to ensure sustainable and effective delivery of our mission and to facilitate the transition to environmentally sustainable practices and will bolster the charitable company's strategic planning and business development capabilities to better prepare for future challenges and opportunities. Expenditure during the year includes staff salaries, investment in more environmentally friendly motor vehicles and further development and enhancement of the charitable company's information technology systems. The balance remaining on the fund will be used to support the future costs of the project.

Fixed Assets fund – This fund represents the net book value of fixed assets held by the charitable company. These are not liquid funds and are excluded from free reserves.

Heversham Refurbishment fund – The Trustees have agreed that funds should be designated for the refurbishment of the Heversham properties which have historically been used by the charitable company. Expenditure during the year includes the ongoing refurbishment of the properties. The Trustees have agreed to maintain this fund at £325,000 at the year end, therefore ensuring that sufficient funds are held to fund the remaining costs of the project.

Service Development fund – This fund has been established to drive the development and introduction of innovative services and activities that support the well-being and empowerment of young adults. Expenditure during the year includes staff salaries and professional and legal costs. The balance remaining on the fund will be used to support the future costs of the project.

Workforce Development fund – This fund has been established to drive the recruitment, retention and development and enhancement of skills for the workforce of the charitable company.

General funds – These represent the free funds of the charitable company and are not designated for any particular purpose.

Notes forming part of the financial statements for the year ended 31 March 2025

21.0 Analysis of net assets between funds

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2025 are represented by: -				
Fixed assets	-	640,151	-	640,151
Current assets	10,602	654,585	1,064,988	1,730,175
Creditors	(10,602)	(9,610)	(133,992)	(154,204)
Total net assets	=	**1,285,126**	**930,996**	**2,216,122**

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2024 are represented by: -				
Fixed assets	-	531,252	-	531,252
Current assets	203,105	1,145,492	540,073	1,888,670
Creditors	(184,910)	(285,492)	(2,753)	(473,155)
Total net assets	**18,195**	**1,391,252**	**537,320**	**1,946,767**

22.0 Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charitable company in the year.

At the balance sheet date unpaid contributions of £Nil (2024: - £205) were due to the scheme.

22.0 Ultimate controlling party

The charitable company has no single party in ultimate control and has been controlled throughout the year by the Trustees holding office.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

England & Wales - Charity number 1064270

Accounts

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

(A company limited by guarantee)

'BIRCHWOOD'

REPORT AND AUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

Registered company number: - 03383296
(England and Wales)

Registered charity number: - 1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Contents

	Page
Legal and administrative information	1
Trustees Report and Statement of Trustees Responsibilities	2 – 9
Auditors Report	10 – 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes forming part of the financial statements	17 – 32

Registered company number: -
03383296 (England and Wales)

Registered charity number: -
1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Legal and administrative information

Directors and Trustees	Mrs E D Hodgson – Chairperson Mr A E Owens – Vice Chairperson Mr A M Kershaw – Treasurer Ms S M Connell (Appointed 20/08/2024) Mrs G M Godson Mr M W Hodgson Mrs D L Hughes Mrs H Lowey
Secretary	Ms S M Connell
Chief Executive Officer	Ms S M Connell
Working name	Birchwood
Registered company number	03383296 (England and Wales)
Registered charity number	1064270
Registered office and principal charity address	64 Heversham Birch Green Skelmersdale Lancashire WN8 6QQ
Auditors	Alexander Myerson & Co Limited Registered Auditors 61 Rodney Street Liverpool Merseyside L1 9ER
Bankers	The Royal Bank of Scotland plc Chatham Customer Service Centre Waterside Court Chatham Maritime Chatham ME4 4RT

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

The Trustees are pleased to present their annual report together with the audited financial statements of the charitable company for the year ended 31 March 2024.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the charitable company and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Governance structure

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 9 June 1997 and registered as a charity on 9 September 1997. The company is established under a Memorandum of Association, which established the powers of the charitable company and is governed by its Articles of Association which established the objectives and activities of the charitable company; both dated 9 June 1997, as amended by Special Resolution registered at Companies House on 15 April 2015. In the event of the charitable company being wound up the Trustees are required to contribute an amount not exceeding £1.00.

Appointment of Trustees
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. Trustees who served during the year and up to the date of this report are detailed on page 1, legal and administrative information.

In accordance with the Memorandum and Articles of Association for the charitable company Trustees are elected at the Annual General Meeting with one-third standing down each year to provide a balance between continuity and experience and, therefore, providing the opportunity for new people to join the Board. Those standing down may put themselves forward for re-election.

Trustee induction and training
New Trustees participate in an induction programme in order to fully acquaint themselves with the activities and ethos of the Centre.

All Trustees are encouraged to participate in relevant training and development, which enhances their understanding and capabilities in their role as a Trustee.

Board functioning
The Board of Trustees meets quarterly or as deemed necessary throughout each financial year. The Board comprises all serving Trustees, all of whom have voting rights. In addition the Board may set up sub-committees with co-opted members for specific purposes only.

Decisions with implications for the organisation are brought to the Board by the Chief Executive Officer, including organisational priorities, risk assessment issues, matters regarding significant organisational change, major initiatives and major policy changes or development.

Since the year end the Chief Executive Officer has been appointed as a non-voting Trustee of the

Governance structure (continued)

Board functioning (continued)
charitable company in order to ensure compliance with Ofsted and the requirement to appoint a Nominated Individual.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charitable company may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure
Overall responsibility for policy and the direction of the charitable company rests with the Board of Trustees. Since the year end the Chief Executive Officer has been appointed as a non-voting Trustee.

The Trustees employ a full-time Chief Executive Officer and a staff team to deliver the services of the charitable company. To manage the charitable company effectively the Chief Executive Officer has authority delegated from the Trustees for all strategic, operational, financial, quality assurance and human resource matters. Operational decisions of the charitable company are taken by the Chief Executive Officer who is also responsible for managing projects through the staff team and for ensuring that all strategic and operational requirements are met.

Objectives and activities

The key objectives and activities of the charitable company are set out in the Articles of Association and can be best summarised by the Vision and Mission statement as follows: -

- ***Vision***

Birchwood remains committed to its vision of changing the lives of young people, adults and communities for the better, by creating places of hope and belonging by enabling individuals and communities to realise their potential.

- ***Mission***

Birchwood is dedicated to the prevention of youth and adult homelessness, improving peoples mental health, reducing social isolation and promoting positive behavioural change. We do this by providing supported accommodation, delivering housing related and mental health support services, crisis interventions, counselling, independent living support, community interventions, inclusion cafes, community shops and programmes of holistic interventions.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the charitable company has met the requirements as a result of the objectives and activities described

Public benefit (continued)

above.

Achievements and performance

Over the past year, Birchwood has continued to develop, delivering targeted services across Skelmersdale, West Lancashire, and beyond. Our commitment to providing supported accommodation, mental health services, counselling, and social inclusion programmes remains central to our mission. The development of the Birchwood Foyer has been a key achievement this year, and we have expanded our partnerships, securing funding to support both current services and future growth. The dedication of Birchwood staff and Trustees in achieving these milestones cannot be overstated.

Key achievements in 2023 – 2024

Birchwood Foyer development
The Birchwood Foyer remains a crucial service for vulnerable individuals experiencing homelessness and other complex needs. Offering twenty-four placements, the Foyer provides not only shelter but a holistic package of support, including housing advice, education and training, mental health and wellbeing support, and counselling. This approach is strengthened by partnerships with West Lancashire Borough Council, Lancashire County Council, Calico Homes, and the Lancashire Care Foundation Trust ICB. These collaborations have been essential to ensuring the sustainability and effectiveness of the Foyer. Throughout the year, we have provided intensive support to 150 individuals, including young people and their families, helping them navigate challenges and improve their well-being.

Health Service Journal Partnership Awards 2024
We are proud to announce that Birchwood Retreat, was shortlisted for the prestigious HSJ Partnership Awards 2024 under the category of Best Mental Health Partnership with the NHS. This joint entry with Lancashire and South Cumbria celebrates our collaborative work to provide innovative therapeutic mental health support for young people. Being shortlisted for this nationally recognised award highlights the exceptional quality of our services and the strength of our partnerships within the healthcare sector. This achievement stands as a testament to the hard work and dedication of everyone involved in this pilot project.

Partnerships and funding successes
Throughout the year, we have built on our strong partnerships and secured ongoing funding from significant sources. Lancashire and South Cumbria NHS Foundation Trust (LSCFT) continues to support our mental health counselling services, while Lancashire County Council has commissioned services for young people. Nationwide Homeless Link, The Tudor Trust, and the National Lottery Community Fund have also provided key funding, ensuring we can meet the increasing needs of the community. Local authorities, particularly West Lancashire Borough Council, have been integral to the ongoing development of our supported accommodation.

Workforce development
Recognising the importance of investing in our staff, we have worked with the NHS Transformation

Achievements and performance (continued)

Workforce development (continued)
Workforce Unit to create a 3-year People Plan to support the building of a more resilient and sustainable workforce. We have also focused on improving governance and workforce policies. By strengthening HR infrastructure, increasing our support worker pay to above the real living wage and prioritising staff development, we have created a supportive environment that enables us to deliver high-quality services.

Risk management
While we are in a strong financial and operational position, we remain mindful of potential risks, including funding constraints, rising operational costs, and workforce recruitment and retention challenges. Our strong partnerships with the ICB, National Lottery, WLBC, LSCFT, and other key funders will help mitigate these risks, ensuring we maintain financial stability and service continuity. Continued investment in our staff and infrastructure will ensure we are prepared to meet these challenges head-on.

January 2024 Strategy Workshop

A key achievement this year was the January 2024 Strategy Workshop held with the Board of Trustees and other key advisors, which provided a clear vision for Birchwood's future. Several strategic objectives have been identified as part of our commitment to continuous improvement. This focused on: -

- Heversham Refurbishment Project – The decision to redevelop four of our existing properties into twelve self-contained flats to expand our housing stock and address the growing homelessness crisis in West Lancashire;
- Investment into our IT infrastructure to improve operational efficiency and improve data;
- Expanding mental health and counselling services, particularly for young people; and
- Strengthening social inclusion programmes, supported by increased volunteer recruitment and the establishment of new roles.

Reflection on growth and expansion – 2019 to 2024

Looking back over a five-year period provides valuable insight into how far we have come and helps us understand the long-term impact of our work. By comparing 2019 to 2024, we can clearly see how Birchwood has grown and adapted to meet the evolving needs of the community, especially in the face of significant challenges such as economic instability, the COVID-19 pandemic, and changes in the health and social care landscape.

In 2019, Birchwood operated in a challenging economic environment. Despite these pressures, Birchwood not only sustained its operations but expanded and diversified its services to meet the growing needs of our community.

In 2019, we had 14 employees. By 2024, that number has increased to 22, demonstrating our capacity to

Achievements and performance (continued)

Reflection on growth and expansion – 2019 to 2024 (continued)

grow our workforce and respond to service needs.

In 2019, our supported accommodation provision consisted of just ten units. By 2024, this has expanded to fifty units, significantly increasing our ability to provide housing for individuals at risk of homelessness.

In 2019, we primarily supported individuals aged 16-25. By 2024, we have extended our reach to support children, young people, and adults aged eighteen and upwards, broadening the scope of those who benefit from our services.

In 2019, our annual income was £656,149. By 2024, our income has grown to £1,746,179, providing the financial foundation needed to support our expanded services.

Despite challenges, Birchwood has laid the groundwork for future sustainability and community leadership, ensuring we are prepared to meet the challenges of tomorrow.

2023 – 2024 has been a year of growth, partnership, and significant achievements. The continued success of the Birchwood Foyer and the developments around the Heversham Project highlight our commitment to expanding services and responding to the needs of the community. With the support of our partners, we are well-positioned to achieve our strategic goals and continue making a positive impact.

The Chair of the Board extends sincere thanks to all Trustees, staff, volunteers, funders, and partners. Your support and dedication make our work possible, and we look forward to continuing this important work together in the year ahead.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 14.

The charitable company's Balance Sheet as detailed on page 15 shows a satisfactory position with net assets amounting to £1,946,767. This consists of restricted funds of £18,195 relating to specific projects, designated funds of £1,391,252 for specific future purposes as set aside by the Trustees out of unrestricted general funds and unrestricted general funds of £537,320 for the day-to-day general running of the charitable company.

The charitable company continued to operate its systems of financial control and monthly reporting throughout the year, with detailed controls in line with the requirements of grant funding bodies.

The Trustees would like to thank these grant funding bodies for their contributions during the financial year and for their continuing support. The Trustees are fully aware that if the Centre is to continue operating successfully, it must continue to seek funding from a broad range of agencies. In particular the Trustees would wish to acknowledge the long-term support of Lancashire Care NHS Foundation Trust,

Financial review (continued)

Lancashire County Council and West Lancashire Borough Council.

The expenditure in the year supported the key charitable objectives enabling the Centre to provide safe, comfortable accommodation to people and the support and resources they need to make independent decisions about their future.

Reserves policy

The Trustees consider it prudent to attempt to maintain, as a minimum, unrestricted general funds at a level that equates to approximately six months expenditure.

At present, unrestricted general funds, which amounted to £537,320 as at 31 March 2024 do not reach this target level, and so it is the Trustees policy to build up funds to meet this target of six months by means of annual surpluses and, also, by adopting and maintaining a vigorous fundraising, publicity and marketing campaign to promote the objectives and activities of the charitable company.

Further analysis and explanation of the various funds held by the charitable company can be found in note 19 of the financial statements.

These policies are reviewed annually.

Investment powers

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment, using the unrestricted general funds, as the Trustees see fit.

Future developments and strategic objectives

Future development will focus on the implementation of the key strategic objectives identified in the previous year.

- Develop twelve additional self-contained units of accommodation as part of the Heversham Project, with work to begin on site in the latter part of 2024/early 2025;
- Key priorities will include strengthening our infrastructure by recruiting both a Mental Health and Wellbeing Improvement Manager and a dedicated Volunteer Co-ordinator;
- Governance and workforce development – Continued investment in our governance and HR will be essential to strengthening workforce retention and management. This year, we will implement a bespoke HR system, Zoho People, to streamline workforce management and to improve operational efficiency. We are committed to developing a robust governance framework that supports both our workforce and the delivery of our services. Governance and workforce development are key to our long-term success; and
- Quality improvement – To ensure we meet the highest standards, we will recruit a Quality and Compliance Senior Manager to lead our efforts towards full Ofsted registration. This role is central

Future developments and strategic objectives (continued)

to our commitment to continuous quality improvement, ensuring that all services meet regulatory standards and deliver the best outcomes for those we support.

Statement of Trustees Responsibilities

The Trustees, who are also the Directors of West Lancashire Crisis and Information Centre for the purposes 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), including Financial Reporting standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

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

Statement as to disclosure of information to auditors

In accordance with company law, as Trustees of the charitable company, we certify that: -

- so far as we are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware; and
- each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

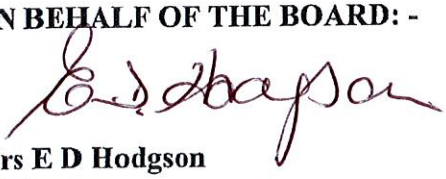
Trustees Report for the year ended 31 March 2024

Auditors

The auditors, Alexander Myerson & Co Limited have offered themselves for re-appointment as auditors to the charitable company.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD: -



Mrs E D Hodgson
Chairperson

Dated: - 20th December 2024

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Opinion
We have audited the financial statements of West Lancashire Crisis and Information Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Other information (continued)
In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit: -

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion: -

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our responsibilities for the audit of the financial statements
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 a Report of the Independent

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Our responsibilities for the audit of the financial statements (continued)
Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: -

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of journals and key estimates and judgements made by management.
We gained an understanding of the legal regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were in breach of these laws and regulations, including fraud.
We made enquiries of management with regards to compliance with the above laws and regulations to ensure that there were no breaches.
As part of our audit, we performed sample testing, agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.
We did not identify any key audit matters relating to irregularities, including fraud. We addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

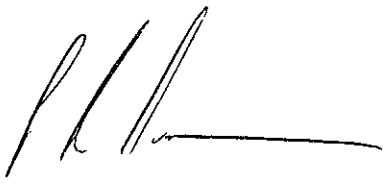
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Paul Burns BSc BFP FCA (Senior Statutory Auditor)
Alexander Myerson & Co Limited
Statutory Auditors
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER



Dated: - 20th December 2024

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2024

Income and expenditure	Note	Restricted funds £	Un-restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations	3	291	2,116	2,407	11,065
Income from charitable activities: -					
- Grants and contracts for the provision of supported accommodation, care, counselling, advice and information	4	442,398	431,966	874,364	679,902
- Residents fees for supported accommodation and care	4	81,276	770,533	851,809	553,570
Other trading activities	5	-	1,120	1,120	560
Income from investments: -					
- Interest receivable on bank deposits		-	16,479	16,479	1,264
Total income		**523,965**	**1,222,214**	**1,746,179**	**1,246,361**
Expenditure					
Raising funds					
- Fundraising and trading expenditure	7	-	4,709	4,709	4,246
Expenditure on charitable activities	8	491,869	974,046	1,465,915	1,078,879
Total expenditure		**491,869**	**978,755**	**1,470,624**	**1,083,125**
Net incoming resources before transfers		**32,096**	**243,459**	**275,555**	**163,236**
Gross transfers between funds		(38,631)	38,631	-	-
Net (outgoing)/incoming resources after transfers, net (expenditure)/income and net movement in funds for the year	9	**(6,535)**	**282,090**	**275,555**	**163,236**
Reconciliation of funds					
Total funds at 1 April 2023	19	24,730	1,646,482	1,671,212	1,507,976
Total funds at 31 March 2024	19	**18,195**	**1,928,572**	**1,946,767**	**1,671,212**

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Balance Sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		531,252		550,540
Current assets					
Debtors	14	203,838		113,847	
Cash at bank and in hand		1,684,832		1,617,457	
		1,888,670		1,731,304	
Creditors: -					
amounts falling due within one year	15	(473,155)		(610,632)	
Net current assets			1,415,515		1,120,672
Net assets	20		**1,946,767**		**1,671,212**
Funds					
Restricted funds	19		18,195		24,730
Unrestricted funds					
Designated funds	19	1,391,252		1,320,540	
General funds	19	537,320		325,942	
			1,928,572		1,646,482
Total funds	18, 19		**1,946,767**		**1,671,212**

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the Board of Directors on 20th December 2024 and signed on their behalf.

ON BEHALF OF THE BOARD: -

Mr A M Kershaw
Treasurer

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Cash Flow Statement for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Operating profit for the financial year	**18**	275,555	163,236
Adjustments for: -			
- Depreciation	**13**	39,090	30,827
- Loss on disposal of tangible fixed assets		-	2,749
- Interest received		(16,479)	(1,264)
- (Increase) in trade and other receivables	**14**	(89,991)	(15,910)
- (Decrease)/Increase in trade and other payables	**15**	(137,477)	440,772
Net cash from operating activities		**70,698**	**620,410**
Cash flows from investing activities			
Purchase of tangible fixed assets	**13**	(19,802)	(22,414)
Interest received		16,479	1,264
Net cash from investing activities		**(3,323)**	**(21,150)**
Net increase in cash and cash equivalents		**67,375**	**599,260**
Cash and cash equivalents at the beginning of the year		1,617,457	1,018,197
Cash and cash equivalents at the end of the year		**1,684,832**	**1,617,457**

Analysis of changes in net debt

	At 1 April 2023 £	Cashflow £	At 31 March 2024 £
Cash at bank and in hand	**1,617,457**	**67,375**	**1,684,832**

Notes forming part of the financial statements for the year ended 31 March 2024

1.0 Statutory information

West Lancashire Crisis and Information Centre is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1, legal and administrative information.

The presentation currency of the financial statements is the Pound Sterling (£).

2.0 Accounting policies

2.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- income from residents fees is credited to the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received;
- income from other trading activities, which comprises placement fees, is accounted for on a receivable basis; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

2.0 **Accounting policies (continued)**

2.3 **Donated services and facilities**

Donated services and facilities are included at the value to the charitable company where this can be quantified. Further analysis and information is provided in note 6.

2.4 **Expenditure recognition**

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

2.5 **Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Land and buildings	- 2% on cost less residual value
Office equipment	- 33 1/3% on cost
Computer equipment	- 33 1/3% on cost
Household goods	- 33 1/3% on cost
Motor vehicles	- 25% on cost

2.6 **Fund accounting**

Funds held by the charitable company are: -

- ***Restricted funds*** – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- ***Designated funds*** – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects; and
- ***Unrestricted general funds*** – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.0 **Accounting policies (continued)**

2.7 **Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

3.0 **Income from donations**

	Restricted funds £	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Donations				
- Individuals and organisations	291	2,116	2,407	11,065
	291	**2,116**	**2,407**	**11,065**

Notes forming part of the financial statements for the year ended 31 March 2024

4.0 Income from charitable activities

	Restricted funds £	Un-restricted funds £	Total funds 2024 £	Total funds 2023 £
Grants and contracts for the provision of supported accommodation, care, counselling, advice and information: -				
Armed Forces	-	-	-	4,066
Big Lottery	87,855	-	87,855	97,671
Employability Pilot	-	2,000	2,000	-
Lancashire Care NHS Foundation Trust	5,085	148,372	153,457	83,025
Lancashire County Council	52,230	4,671	56,901	55,540
Local Network Fund	27,923	4,077	32,000	-
Mental Health Crisis Support	-	157,000	157,000	-
Minds Matters	140,399	-	140,399	-
Next Steps	-	40,000	40,000	-
Nationwide Community	-	37,075	37,075	-
NHS Lancashire and South Cumbria ICB	57,600	-	57,600	57,600
NHS West Lancashire CCG	-	-	-	237,000
Revision	-	-	-	5,986
The Tudor Trust	-	38,771	38,771	27,104
The Veterans Foundation	4,986	-	4,986	15,014
West Lancashire Borough Council	66,320	-	66,320	92,364
West Lancashire College	-	-	-	4,532
	442,398	431,966	874,364	679,902

	Restricted funds £	Un-restricted funds £	Total funds 2024 £	Total funds 2023 £
Residents fees for supported accommodation and care: -				
Housing benefit	77,106	530,504	607,610	327,531
Lancashire Care NHS Foundation Trust	-	94,998	94,998	109,500
Residents service charges	4,170	22,952	27,122	7,040
Supporting People contract income	-	122,079	122,079	109,499
	81,276	770,533	851,809	553,570

Housing benefit is stated after taking into account any losses arising from vacancies and absences.

5.0 Income from other trading activities

	Restricted funds	Un-restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Student placement fees	-	1,120	1,120	560
	-	1,120	1,120	560

6.0 Donated services and facilities

	2024	2023
	£	£
Donated facilities	16,320	16,320
	16,320	16,320

The Trustees acknowledge the contribution made by West Lancashire Borough Council for their continued support in providing, on a rent free basis, the four Heversham, supported accommodation based properties currently used by the charity to provide housing support for homeless young people. The value placed on this contribution by the Trustees is £16,320. The incoming equivalent is recognised within incoming resources and is included within grants and contracts for the provision of supported accommodation, care, counselling, advice and information.

An equivalent charge is included within charitable activities, provision of supported accommodation, care, counselling, advice and information.

7.0 Raising funds

	Restricted funds	Un-restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Fundraising and trading expenditure: -				
Community food project	-	4,709	4,709	4,246
	-	4,709	4,709	4,246

Notes forming part of the financial statements for the year ended 31 March 2024

8.0 **Expenditure on charitable activities**

	Restricted funds £	Un-restricted funds £	Total funds 2024 £	Total funds 2023 £
Provision of supported accommodation, care, counselling, advice and information: -				
Staff salaries and costs	234,579	290,738	525,317	496,484
Staff pensions	6,665	8,026	14,691	15,123
Telephone	2,102	12,555	14,657	10,301
Advertising	421	368	789	382
Printing, postage and stationery	31	1,809	1,840	3,152
Computer maintenance and internet costs	13,252	34,553	47,805	29,741
Cleaning materials and costs	49	16,124	16,173	13,641
Repairs, renewals and refurbishment	3,252	70,114	73,366	16,324
Rent	20,789	224,812	245,601	91,506
Rates	15,045	13,060	28,105	14,614
Heat and light	9,313	58,595	67,908	30,162
Insurance	2,028	4,789	6,817	3,928
TV licence and costs	413	740	1,153	999
Life skills and removing barriers	-	4,618	4,618	3,238
Room hire	8,546	3,265	11,811	13,842
Counselling costs	75,956	10,802	86,758	85,365
Residents activities and events	1,760	3,032	4,792	4,597
Staff training and well-being	3,287	8,824	12,111	8,282
Health and safety costs	942	4,327	5,269	4,721
Reference books	-	-	-	21
Subscriptions	4,607	8,105	12,712	5,223
Travel expenses	497	1,473	1,970	4,964
Volunteer expenses	140	-	140	575
Service development and accreditation awards	21	49	70	420
Motor expenses	9,997	9,622	19,619	29,546
Sundry expenses	751	2,775	3,526	8,081
Depreciation: -				
- Land and buildings	-	645	645	645
- Office equipment	-	3,005	3,005	973
- Computer equipment	-	3,454	3,454	2,192
- Household goods	-	4,139	4,139	1,721
- Motor vehicles	-	27,847	27,847	25,296
Loss on disposal of fixed assets: -				
- Computer equipment	-	-	-	2,749
	414,443	**832,265**	**1,246,708**	**928,808**

Notes forming part of the financial statements for the year ended 31 March 2024

8.0 **Expenditure on charitable activities (continued)**

	Restricted funds £	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Managing and administering the charity: -				
Staff salaries and costs	41,396	51,307	92,703	90,284
Audit fees	1,696	4,004	5,700	5,700
Accountancy and bookkeeping services	15,380	36,318	51,698	16,143
Professional and legal fees	18,544	47,777	66,321	35,257
Foyer accreditation	-	1,400	1,400	1,400
Bank and credit card charges	410	975	1,385	1,287
	77,426	**141,781**	**219,207**	**150,071**
Total expenditure on charitable activities	**491,869**	**974,046**	**1,465,915**	**1,078,879**

Notes forming part of the financial statements for the year ended 31 March 2024

9.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2024 £	2023 £
Directors emoluments and other benefits etc (Note 11.0)	-	-
Staff costs (Note 10.0)	632,711	601,891
Auditors remuneration		
Audit services	5,700	5,700
Depreciation		
Owned assets (Note 13.0)	39,090	30,827
Loss on disposal of fixed assets	-	2,749
Rent	245,601	91,506

10.0 Staff costs and numbers

The staff costs during the year were as follows: -

	2024 £	2023 £
Staff salaries and costs	572,637	544,175
Social security costs	45,383	42,593
Staff pensions	14,691	15,123
	632,711	**601,891**

The number of employees whose employee benefits (Excluding employer pension costs) exceeded £60,000 was: -

	2024	2023
£60,001 - £70,000	1	1

Twenty-four hour staff coverage is provided by the Centre, however, occasions sometimes arise and the Centre is required to use the services of agency staff to ensure that staff coverage is maintained.

The average number of full-time equivalent employees employed by the charitable company during the year was made up as follows: -

10.0 **Staff costs and numbers (continued)**

	2024	2023
Support staff, housing, homeless, mental health and inclusion social service	14.0	14.0
Administration	7.0	7.0
Chief Executive Officer	1.0	1.0
	22.0	**22.0**

11.0 **Related party transactions and Trustees remuneration and expenses**

The Trustees all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

12.0 **Taxation**

West Lancashire Crisis and Information Centre has charitable status, registered number 1064270, and is not subject to taxation by HM Revenue and Customs.

13.0 **Tangible fixed assets**

	Land and buildings £	Office equipment £	Computer equipment £	Household goods £	Motor vehicles £	Total £
Cost						
As at 1 April 2023	468,451	8,475	25,352	11,593	121,586	635,457
Additions	-	924	9,964	8,914	-	19,802
Disposals	-	-	(14,774)	-	-	(14,774)
As at 31 March 2024	468,451	9,399	20,542	20,507	121,586	640,485
Depreciation						
As at 1 April 2023	1,290	973	19,010	4,059	59,585	84,917
Charge for year	645	3,005	3,454	4,139	27,847	39,090
On disposals	-	-	(14,774)	-	-	(14,774)
As at 31 March 2024	1,935	3,978	7,690	8,198	87,432	109,233
Net book value						
As at 31 March 2024	**466,516**	**5,421**	**12,852**	**12,309**	**34,154**	**531,252**
As at 31 March 2023	**467,161**	**7,502**	**6,342**	**7,534**	**62,001**	**550,540**

The charitable company had capital commitments at 31 March 2024 amounting to £Nil (2023: - £Nil).

Notes forming part of the financial statements for the year ended 31 March 2024

14.0 Debtors

	2024	2023
	£	£
Other debtors	169	1,005
Prepayments	18,550	12,729
Accrued income	185,119	100,113
	203,838	**113,847**

Accrued income comprises income and funding for this current accounting period and which had not been received at the end of the period.

15.0 Creditors: - amounts falling due within one year

	2024	2023
	£	£
Other creditors	24,737	25,945
Other taxes and PAYE	10,807	12,807
Accrued expenses	94,726	101,033
Deferred income (Note 16.0)	342,885	470,847
	473,155	**610,632**

16.0 Deferred income

	2024	2023
	£	£
Balance at 1 April 2023	470,847	71,234
Amount deferred in year	342,885	470,847
Released to Statement of Financial Activities	(470,847)	(71,234)
Balance at 31 March 2024	**342,885**	**470,847**

Deferred income comprises funding received in the current accounting period which is for services not due to be undertaken until a future period.

17.0 Legal status of the charitable company

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.00.

Notes forming part of the financial statements for the year ended 31 March 2024

18.0 **Reserves**

	Total funds 2024 £	Total funds 2023 £
Balance at 1 April 2023	1,671,212	1,507,976
Net incoming resources for the year	275,555	163,236
Balance at 31 March 2024	**1,946,767**	**1,671,212**

Notes forming part of the financial statements for the year ended 31 March 2024

19.0 **Statement of funds**

Analysis of movements in funds – current year

	At 1 April 2023 £	Incoming £	Outgoing £	Transfers £	At 31 March 2024 £
Restricted funds					
Big Lottery fund	-	87,855	(69,660)	-	18,195
Complex Needs fund	225	131,906	(103,724)	(28,407)	-
Counselling fund	-	203,083	(160,894)	(42,189)	-
Homeless fund	1,864	-	(1,864)	-	-
Independent Supported Living fund	-	79,815	(36,535)	(43,280)	-
Rent fund	-	16,320	(16,320)	-	-
Veterans Inclusion fund	22,641	4,986	(102,872)	75,245	-
Total restricted funds	**24,730**	**523,965**	**(491,869)**	**(38,631)**	**18,195**
Designated funds					
Infrastructure fund	-	-	-	200,000	200,000
Counselling Training fund	50,000	-	-	(50,000)	-
Ennerdale Mental Health Facility fund	-	156,771	(136,386)	(20,385)	-
Fixed Assets fund	550,540	-	(39,090)	19,802	531,252
The Foyer Operational fund	100,000	925,054	(752,153)	(272,901)	-
Heversham Refurbishment fund	400,000	-	-	-	400,000
Service Development fund	-	-	-	260,000	260,000
Social Inclusion Café fund	100,000	4,412	(8,583)	(95,829)	-
Therapeutic Interventions and Activities fund	60,000	-	-	(60,000)	-
Upkeep and Refurbishment fund	60,000	-	-	(60,000)	-
General funds	325,942	135,977	(42,543)	117,944	537,320
Total unrestricted funds	**1,646,482**	**1,222,214**	**(978,755)**	**38,631**	**1,928,572**
Total funds	**1,671,212**	**1,746,179**	**(1,470,624)**	**-**	**1,946,767**

Notes forming part of the financial statements for the year ended 31 March 2024

19.0 **Statement of funds**

Analysis of movements in funds – previous year

	At 1 April 2022 £	Incoming £	Outgoing £	Transfers £	At 31 March 2023 £
Restricted funds					
Big Lottery fund	5,671	93,480	(108,435)	9,284	-
Complex Needs fund	-	55,000	(53,568)	(1,207)	225
Counselling fund	72,123	143,582	(134,924)	(80,781)	-
Homeless fund	1,864	-	-	-	1,864
Independent Supported Living fund	3,955	50,000	(68,458)	14,503	-
Move on Support Worker fund	20,752	-	(32,841)	12,089	-
Rent fund	-	16,320	(16,320)	-	-
Veterans Inclusion fund	8,091	23,271	(8,211)	(510)	22,641
Total restricted funds	**112,456**	**381,653**	**(422,757)**	**(46,622)**	**24,730**
Designated funds					
Counselling Training fund	50,000	-	-	-	50,000
Ennerdale Mental Health Facility fund	-	269,059	(194,898)	(74,161)	-
Fixed Assets fund	561,702	-	(33,576)	22,414	550,540
Foyer Building fund	250,000	-	-	(250,000)	-
The Foyer Operational fund	-	170,064	(159,483)	89,419	100,000
Heversham Refurbishment fund	300,000	-	-	100,000	400,000
Social Inclusion Café fund	100,000	13,019	(31,993)	18,974	100,000
Therapeutic Interventions and Activities fund	-	-	-	60,000	60,000
Upkeep and Refurbishment fund	45,000	-	-	15,000	60,000
General funds	88,818	412,566	(240,418)	64,976	325,942
Total unrestricted funds	**1,395,520**	**864,708**	**(660,368)**	**46,622**	**1,646,482**
Total funds	**1,507,976**	**1,246,361**	**(1,083,125)**	**-**	**1,671,212**

Big Lottery fund – This represents funding received from Big Lottery's Reaching Communities project. Funding has been used to fund staff salaries and associated costs together with related running costs. The balance remaining on the fund will be used to support future costs of the project.

Complex Needs fund – This represents funding received from Lancashire County Council, together with income from resident's service charges and housing benefits, for the provision of short term

19.0 **Statement of funds (continued)**

supported accommodation services for single people and couples with complex needs in West Lancashire. Funding has been used to fund staff salaries and associated costs and to provide accommodation and support for homeless individuals with high and complex needs. The balance on the fund has been transferred to unrestricted general funds at the year end.

Counselling fund – This represents funding received from Lancashire Care NHS Foundation Trust, NHS Lancashire and South Cumbria ICB and Minds Matters. Funding has been used to fund staff salaries, counselling costs and associated costs together with related running costs. All service deliverables have been met during the year and the Trustees consider that the balance on the fund can be transferred to unrestricted general funds at the year end.

Homeless fund – This represents funding received from Homeless Link; funding has been used to fund the related running costs of this project.

Independent Supported Living fund – This represents funding received from Local Network Fund and West Lancashire Borough Council; funding has been used to recruit a full time 'Independent Supported Living' Support Worker; funding has been used to fund staff salaries and associated costs. The balance on the fund has been transferred to unrestricted general funds at the year end.

Rent fund – This represents the four properties provided by West Lancashire Borough Council, on a rent free basis, and used by the Centre for its activities and to provide supported accommodation.

Veterans Inclusion fund – This represents funding received from The Veterans Foundation. Funding has been used to provide support services and social inclusion opportunities to veterans who have served in the armed forces. The deficit incurred on the fund has been transferred to unrestricted general funds at the year end.

Infrastructure fund – This fund is dedicated to strengthening the charitable company's infrastructure to ensure sustainable and effective delivery of our mission and to facilitate the transition to environmentally sustainable practices and will bolster the charitable company's strategic planning and business development capabilities to better prepare for future challenges and opportunities. The Trustees have agreed to designate £200,000 to support this fund.

Counselling Training fund – The Trustees had agreed that funds could be designated for investment for psychological and counselling training and service development. It has now been agreed that this fund should be incorporated into the new Service Development fund.

Ennerdale Mental Health Facility fund – Funding has been received from Mental Health Crisis Support and The Tudor Trust. The Trustees consider that the balance on the fund can be transferred to unrestricted general funds at the year end.

Fixed Assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets funded from general funds.

19.0 **Statement of funds (continued)**

The Foyer Operational fund – This fund was established following the launch of the Birchwood Foyer in the 2023 financial year. It was created to monitor the financial impact of the foyer on the charitable company and to reserve funds for unforeseen short-term operational costs. Throughout the year, the fund received contributions from the Lancashire Care NHS Foundation Trust, Mental Health Crisis Support and the Nationwide Community. It has been decided that this fund will now be merged into the new Service Development fund.

Heversham Refurbishment fund – The Trustees have agreed that funds should be designated for the refurbishment of the Heversham properties which have historically been used by the charitable company and have agreed that this fund should be maintained at £400,000 at the year end.

Service Development fund – This fund has been established to drive the development and introduction of innovative services and activities that support the well-being and empowerment of young adults. The Trustees have agreed to designate £260,000 to support this fund.

Social Inclusion Café fund – The charitable company operates a number of social inclusion activites which have been funded by the Local Network Fund. Together with donations, and bank interest that has also been allocated to the project, these funds have been used to source food and cover running costs. It has been decided that this fund will now be merged into the new Service Development fund.

Therapeutic Interventions and Activities fund – The Trustees had agreed that the charitable company should establish a fund to allow for the development of its services in the area of therapeutic interventions. It has been decided that this fund will now be merged into the new Service Development fund.

Upkeep and Refurbishment fund – The Trustees consider the need to maintain a designated fund to support the ongoing upkeep and refurbishment of the four Heversham based properties. It has been decided that this fund will now be merged into the Heversham Refurbishment fund.

General funds – These represent the free funds of the charitable company and are not designated for any particular purpose.

Notes forming part of the financial statements for the year ended 31 March 2024

20.0 Analysis of net assets between funds

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2024 are represented by: -				
Fixed assets	-	531,252	-	531,252
Current assets	203,105	1,145,492	540,073	1,888,670
Creditors	(184,910)	(285,492)	(2,753)	(473,155)
Total net assets	**18,195**	**1,391,252**	**537,320**	**1,946,767**

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2023 are represented by: -				
Fixed assets	-	550,540	-	550,540
Current assets	33,224	1,191,587	506,493	1,731,304
Creditors	(8,494)	(421,587)	(180,551)	(610,632)
Total net assets	**24,730**	**1,320,540**	**325,942**	**1,671,212**

21.0 Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charitable company in the year.

At the balance sheet date unpaid contributions of £205 (2023: - £6,153) were due to the scheme.

22.0 Ultimate controlling party

The charitable company has no single party in ultimate control, and has been controlled throughout the year by the Trustees holding office.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

England & Wales - Charity number 1064270

Accounts

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

(A company limited by guarantee)

'BIRCHWOOD'

REPORT AND AUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

CHARITY COMMISSION
FIRST CONTACT

17 OCT 2023

ACCOUNTS
RECEIVED

Registered company number: - 03383296
(England and Wales)

Registered charity number: - 1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Contents

	Page
Legal and administrative information	1
Trustees Report and Statement of Trustees Responsibilities	2 – 8
Auditors Report	9 - 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes forming part of the financial statements	16 – 32

Registered company number: -
03383296 (England and Wales)

Registered charity number: -
1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Legal and administrative information

Directors and Trustees	Mrs E D Hodgson – Chairperson Mr A E Owens – Vice Chairperson Mr A M Kershaw – Treasurer Mrs G M Godson Mr M W Hodgson Mrs D L Hughes (Appointed – 10/06/2022) Mrs H Lowey
Secretary	Ms S M Connell
Chief Executive Officer	Ms S M Connell
Working name	Birchwood
Registered company number	03383296 (England and Wales)
Registered charity number	1064270
Registered office and principal charity address	64 Heversham Birch Green Skelmersdale Lancashire WN8 6QQ
Auditors	Alexander Myerson & Co Limited Registered Auditors 61 Rodney Street Liverpool Merseyside L1 9ER
Bankers	The Royal Bank of Scotland plc Chatham Customer Service Centre Waterside Court Chatham Maritime Chatham ME4 4RT

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2023

The Trustees are pleased to present their annual report together with the audited financial statements of the charitable company for the year ended 31 March 2023.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the charitable company and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Governance structure

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 9 June 1997 and registered as a charity on 9 September 1997. The company is established under a Memorandum of Association, which established the powers of the charitable company and is governed by its Articles of Association which established the objectives and activities of the charitable company; both dated 9 June 1997, as amended by Special Resolution registered at Companies House on 15 April 2015. In the event of the charitable company being wound up the Trustees are required to contribute an amount not exceeding £1.00.

Appointment of Trustees
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. Trustees who served during the year and up to the date of this report are detailed on page 1, legal and administrative information.

In accordance with the Memorandum and Articles of Association for the charitable company Trustees are elected at the Annual General Meeting with one-third standing down each year to provide a balance between continuity and experience and, therefore, providing the opportunity for new people to join the Board. Those standing down may put themselves forward for re-election.

Trustee induction and training
New Trustees participate in an induction programme in order to fully acquaint themselves with the activities and ethos of the Centre.

All Trustees are encouraged to participate in relevant training and development, which enhances their understanding and capabilities in their role as a Trustee.

Board functioning
The Board of Trustees meets quarterly or as deemed necessary throughout each financial year. The Board comprises all serving Trustees, all of whom have voting rights. In addition the Board may set up sub-committees with co-opted members for specific purposes only.

Decisions with implications for the organisation are brought to the Board by the Chief Executive Officer, including organisational priorities, risk assessment issues, matters regarding significant organisational change, major initiatives and major policy changes or development.

Governance structure (continued)

Risk management
The Trustees have examined the major strategic, business and operational risks which the charitable company may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure
Overall responsibility for policy and the direction of the charitable company rests with the Board of Trustees.

The Trustees employ a full-time Chief Executive Officer and a staff team to deliver the services of the charitable company. To manage the charitable company effectively the Chief Executive Officer has authority delegated from the Trustees for all strategic, operational, financial, quality assurance and human resource matters. Operational decisions of the charitable company are taken by the Chief Executive Officer who is also responsible for managing projects through the staff team and for ensuring that all strategic and operational requirements are met.

Objectives and activities

The key objectives and activities of the charitable company are set out in the Articles of Association and can be best summarised by the Vision and Mission statement as follows: -

- ***Vision***

Birchwood remains committed to its vision of changing the lives of young people, adults and communities for the better, by creating places of hope and belonging by enabling individuals and communities to realise their potential.

- ***Mission***

Birchwood is dedicated to the prevention of youth and adult homelessness, improving peoples mental health, reducing social isolation and promoting positive behavioural change. We do this by providing supported accommodation, delivering housing related and mental health support services, crisis interventions, counselling, independent living support, community interventions, inclusion cafes, community shops and programmes of holistic interventions.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the charitable company has met the requirements as a result of the objectives and activities described above.

Trustees Report for the year ended 31 March 2023

Achievements and performance

Throughout the year Birchwood has responded to the rising housing need and mental health needs faced in Lancashire by developing and delivering targeted services. The challenges across Lancashire include a lack of housing/accommodation for young people and adults who have mental health needs and other complex needs.

Birchwood is delighted to realise one of its long-term strategic ambitions by delivering a 24-bed purpose-built Foyer, providing young people with supported living accommodation, which opened in December 2022. The transition arrangements from the former accommodation were effectively managed and we were happy to report full occupancy of the Foyer by March 2023. All young people are receiving high quality supported accommodation with the focus on young people at risk of homelessness between the age of 16 – 24, with multiple needs.

All stakeholders along with the local community have welcomed the new facility recognising that it is providing vital services to vulnerable young people. The Foyer build was a huge undertaking for Birchwood and thanks go to Birchwood's Trustees, Staff and volunteers, Calico Homes, West Lancashire Borough Council (WLBC) and our other partners for overcoming challenges, remaining focused and successfully keeping the build on track.

Complex Needs, Rough Sleeper accommodation and Support Services

Birchwood has worked closely with Lancashire County Council (LCC) and has increased its complex needs and rough sleeper accommodation to help reduce homelessness and health inequalities. Birchwood has provided a safe place to live and supported individuals to regain skills and build personal resilience which will support future independent living and integration back into the community.

Mental Health and Well-being Hub

Our Ennerdale Mental Health Facility continues to provide much needed crisis, mental health and wellbeing support to the community. The service is recognised by stakeholders as taking the pressure off statutory services by providing integrated, place based, wrap around support at the time when individuals most need it, leading to better outcomes. Birchwood's Counselling services have worked collaboratively with Mental Health services for children and adults, delivering significantly reduced statutory wait times for individuals requiring counselling throughout the year.

The Social Inclusion service has delivered health and wellbeing programmes, community cafes, befriending and emotional support services to the community, working closely with partner agencies and wider Birchwood services. The service has provided a dedicated Veterans support service throughout the year and provided a focal point for Veterans and a pathway for other services who have struggled to meet the needs of Veterans.

The service is widely recognised by stakeholders as a vital inclusion and preventative service and critical pathway helping individuals who struggle to access help and support and preventing them from requiring statutory interventions.

Achievements and performance (continued)

Birchwood Young Person's Retreat

Workshops and focus groups have taken place this year to develop the Birchwood Young Person's Retreat, which is a welcomed additional service. This is a young person's accommodation and mental health facility and has been developed in a collaborative partnership with NHS England and NHS Lancashire & South Cumbria ICB. The retreat is a national pilot, being the first in the country to provide a short term stay for therapeutic support in a non-clinical setting which supports 16- and 17-year-olds who do not require an inpatient admission. The retreat became operational from April 2023.

Data Transformation

The data transformation project has delivered an enhanced reporting system through Zoho CRM, covering all client services, improving reporting to the Trustees, staff and stakeholders. These reports and the functionality to produce this level of information has helped raise the profile of Birchwood within the local health economy and gives the charitable company a key ability to support commissioning and funding opportunities.

Team Development

Birchwood has significantly invested in its ongoing development through infrastructure, recruitment and training. We have restructured the staff team with a significant addition being the employment of a full time Operations Manager and Data Manager. Organisational development has taken place throughout the year with the management team looking at the healthy behaviours of outstanding organisations. This has resulted in significant improvements in performance and quality across all services.

During this past year we have been delighted to have recruited a new Trustee, from West Lancashire College who enhances an already high performing Board.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 13.

The charitable company's Balance Sheet as detailed on page 14 shows a satisfactory position with net assets amounting to £1,671,212. This consists of restricted funds of £24,730 relating to specific projects, designated funds of £1,320,540 for specific future purposes as set aside by the Trustees out of unrestricted general funds and unrestricted general funds of £325,942 for the day-to-day general running of the charitable company.

The charitable company continued to operate its systems of financial control and monthly reporting throughout the year, with detailed controls in line with grant funding bodies.

The Trustees would like to thank these grant funding bodies for their contributions during the financial year and for their continuing support. The Trustees are fully aware that if the Centre is to continue

Financial review (continued)

operating successfully, it must continue to seek funding from a broad range of agencies. In particular the Trustees would wish to acknowledge the long-term support of Lancashire Care NHS Foundation Trust, Lancashire County Council and West Lancashire Borough Council.

The expenditure in the year supported the key charitable objectives enabling the Centre to provide safe, comfortable accommodation to people and the support and resources they need to make independent decisions about their future.

Reserves policy

The Trustees consider it prudent to attempt to maintain, as a minimum, unrestricted general funds at a level that equates to approximately six months expenditure.

At present, unrestricted general funds, which amounted to £325,942 as at 31 March 2023 do not reach this target level, and so it is the Trustees policy to build up funds to meet this target of six months by means of annual surpluses and, also, by adopting and maintaining a vigorous fundraising, publicity and marketing campaign to promote the objectives and activities of the charitable company.

Further analysis and explanation of the various funds held by the charitable company can be found in note 19 of the financial statements.

These policies are reviewed annually.

Investment powers

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment, using the unrestricted general funds, as the Trustees see fit.

Future developments

Funding and commissioning has been challenging across the housing, health and wellbeing sector for a number of years, due to changing structures, national cuts and the replacement of Clinical Commissioning groups with Integrated Care Boards. It is crucial to maintain or secure long term, recurrent funding for existing contracts and additional funding to expand the reach of services.

Achievement of Ofsted registration for young people accommodated in the Foyer aged 16 and 17 in response to new legislation for supported accommodation for children in care and care leavers is a priority for the coming year. This achievement will provide essential, regulated scrutiny and oversight to ensure quality standards are met which evidence that children are safe and well cared for.

As a result of our existing Heversham property being vacated and young people being accommodated in the Foyer, there is now an opportunity to repurpose the Heversham accommodation. Discussions with stakeholders and West Lancashire Borough Council will continue during the year, with feasibility studies delivered to scope out a refurbishment to increase supported living accommodation to reduce homelessness

Future developments (continued)

for individuals most in need.

The Birchwood Young Person's Retreat will face a crucial year of learning and development in its first year of delivery, when we will also look to embed the service into Birchwood's wider service delivery. The service as described previously will ensure young people aged 16 and 17 are supported to regulate their mental health in a non-clinical, therapeutic environment.

We have seen increasing numbers of individuals presenting to Birchwood services, who benefit enormously from therapeutic, health and wellbeing psychological and activity-based interventions. A need to embed this aspect of work into delivery models, across all services is well recognised but cannot be met through existing resources. Within the year we will seek to increase the resource available and develop a programme to meet this need.

This year we will increase the Data staff resource, by employing a full-time systems and data manager who will focus on improving all data systems and reporting and begin to develop automation to help with efficiencies and improve quality for service users and staff. We will also improve data security by achieving Cyber Essentials accreditation as evidence of Birchwood's commitment to data security and to decrease our exposure to cyber risks.

Statement of Trustees Responsibilities

The Trustees, who are also the Directors of West Lancashire Crisis and Information Centre for the purposes 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), including Financial Reporting standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the

Statement of Trustees Responsibilities (continued)

financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In accordance with company law, as Trustees of the charitable company, we certify that: -

- so far as we are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware; and
- each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Alexander Myerson & Co Limited have offered themselves for re-appointment as auditors to the charitable company.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD: -

Mrs E D Hodgson
Chairperson

Dated: - 19 September 2023

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Opinion
We have audited the financial statements of West Lancashire Crisis and Information Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Other information (continued)
In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit: -

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion: -

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our responsibilities for the audit of the financial statements
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 a Report of the Independent

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Our responsibilities for the audit of the financial statements (continued)
Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: -

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of journals and key estimates and judgements made by management.
We gained an understanding of the legal regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were in breach of these laws and regulations, including fraud.
We made enquiries of management with regards to compliance with the above laws and regulations to ensure that there were no breaches.
As part of our audit, we performed sample testing, agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.
We did not identify any key audit matters relating to irregularities, including fraud. We addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Paul Burns BSc BFP FCA (Senior Statutory Auditor)
Alexander Myerson & Co Limited
Statutory Auditors
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

Dated: - 19 September 2023

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023

Income and expenditure	Note	Restricted funds £	Un-restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations	3	250	10,815	11,065	14,000
Income from charitable activities: -					
- Grants and contracts for the provision of supported accommodation, care, counselling, advice and information	4	381,403	298,499	679,902	812,064
- Residents fees for supported accommodation and care	4	-	553,570	553,570	394,420
Other trading activities	5	-	560	560	1,120
Income from investments: -					
- Interest receivable on bank deposits		-	1,264	1,264	33
Total income		**381,653**	**864,708**	**1,246,361**	**1,221,637**
Expenditure					
Raising funds					
- Fundraising and trading expenditure	7	-	4,246	4,246	10,413
Expenditure on charitable activities	8	422,757	656,122	1,078,879	921,091
Total expenditure		**422,757**	**660,368**	**1,083,125**	**931,504**
Net (outgoing)/incoming resources before transfers		**(41,104)**	**204,340**	**163,236**	**290,133**
Gross transfers between funds		(46,622)	46,622	-	-
Net (outgoing)/incoming resources after transfers, net (expenditure)/income and net movement in funds for the year	9	**(87,726)**	**250,962**	**163,236**	**290,133**
Reconciliation of funds					
Total funds at 1 April 2022	19	112,456	1,395,520	1,507,976	1,217,843
Total funds at 31 March 2023	19	**24,730**	**1,646,482**	**1,671,212**	**1,507,976**

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Balance Sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		550,540		561,702
Current assets					
Debtors	14	113,847		97,937	
Cash at bank and in hand		1,617,457		1,018,197	
		1,731,304		1,116,134	
Creditors: -					
amounts falling due within one year	15	(610,632)		(169,860)	
Net current assets			1,120,672		946,274
Net assets	20		**1,671,212**		**1,507,976**
Funds					
Restricted funds	19		24,730		112,456
Unrestricted funds					
Designated funds	19	1,320,540		1,306,702	
General funds	19	325,942		88,818	
			1,646,482		1,395,520
Total funds	18, 19		**1,671,212**		**1,507,976**

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the Board of Directors on 19 September 2023 and signed on their behalf.

ON BEHALF OF THE BOARD: -

Mr A M Kershaw
Treasurer

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Cash Flow Statement for the year ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Operating profit for the financial year	18	163,236	290,133
Adjustments for: -			
- Depreciation	13	30,827	22,070
- Loss on disposal of tangible fixed assets		2,749	-
- Interest received		(1,264)	(33)
- (Increase)/Decrease in trade and other receivables	14	(15,910)	30,669
- Increase/(Decrease) in trade and other payables	15	440,772	(87,668)
Net cash from operating activities		**620,410**	**255,171**
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(22,414)	(522,530)
Interest received		1,264	33
Net cash from investing activities		**(21,150)**	**(522,497)**
Net Increase/(Decrease) in cash and cash equivalents		**599,260**	**(267,326)**
Cash and cash equivalents at the beginning of the year		1,018,197	1,285,523
Cash and cash equivalents at the end of the year		**1,617,457**	**1,018,197**

Analysis of changes in net debt

	At 1 April 2022 £	Cashflow £	At 31 March 2023 £
Cash at bank and in hand	**1,018,197**	**599,260**	**1,617,457**

Notes forming part of the financial statements for the year ended 31 March 2023

1.0 Statutory information

West Lancashire Crisis and Information Centre is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1, legal and administrative information.

The presentation currency of the financial statements is the Pound Sterling (£).

2.0 Accounting policies

2.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- income from residents fees is credited to the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received;
- income from other trading activities, which comprises placement fees, is accounted for on a receivable basis; and
- investment income, comprising of interest on bank deposits, is accounted for on a receivable basis.

2.0 **Accounting policies (continued)**

2.3 **Donated services and facilities**

Donated services and facilities are included at the value to the charitable company where this can be quantified. Further analysis and information is provided in note 6.

2.4 **Expenditure recognition**

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

2.5 **Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Land and buildings	- 2% on cost less residual value
Office equipment	- 33 1/3% on cost
Computer equipment	- 33 1/3% on cost
Household goods	- 33 1/3% on cost
Motor vehicles	- 25% on cost

2.6 **Fund accounting**

Funds held by the charitable company are: -

- ***Restricted funds*** – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- ***Designated funds*** – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects; and
- ***Unrestricted general funds*** – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes forming part of the financial statements for the year ended 31 March 2023

2.0 **Accounting policies (continued)**

2.7 **Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

3.0 **Income from donations**

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
Donations				
- Individuals and organisations	250	10,815	11,065	14,000
	250	**10,815**	**11,065**	**14,000**

Notes forming part of the financial statements for the year ended 31 March 2023

4.0 Income from charitable activities

	Restricted funds £	Un-restricted funds £	Total funds 2023 £	Total funds 2022 £
Grants and contracts for the provision of supported accommodation, care, counselling, advice and information: -				
Albert Hund	-	-	-	7,000
Armed Forces	4,066	-	4,066	9,500
Awards for All	-	-	-	10,000
Big Lottery	97,671	-	97,671	147,131
Council for Voluntary Service West Lancashire	-	-	-	3,000
DEFRA	-	-	-	2,000
Endeavour Learning Trust	-	-	-	2,600
Homeless Link	-	-	-	83,796
Lancashire Care NHS Foundation Trust	83,025	-	83,025	89,375
Lancashire County Council	55,000	540	55,540	48,852
Lloyds Bank Foundation	-	-	-	25,000
NHS Lancashire and South Cumbria ICB	57,600	-	57,600	-
NHS West Lancashire CCG	-	237,000	237,000	256,800
Revision	-	5,986	5,986	13,000
Shares Lancashire	-	-	-	400
The Tudor Trust	-	27,104	27,104	54,000
The Veterans Foundation	15,014	-	15,014	-
West Lancashire Borough Council	66,320	26,044	92,364	122,296
West Lancashire College	2,707	1,825	4,532	7,375
	381,403	298,499	679,902	882,125
Less: Deferred income	-	-	-	(70,061)
	381,403	**298,499**	**679,902**	**812,064**

Notes forming part of the financial statements for the year ended 31 March 2023

4.0 Income from charitable activities (continued)

	Restricted funds £	Un-restricted funds £	Total funds 2023 £	Total funds 2022 £
Residents fees for supported accommodation and care: -				
Housing benefit	-	327,531	327,531	168,839
Lancashire Care NHS Foundation Trust	-	109,500	109,500	118,800
Residents service charges	-	7,040	7,040	2,890
Supporting People contract income	-	109,499	109,499	105,064
	-	553,570	553,570	395,593
Less: Deferred income	-	-	-	(1,173)
	-	**553,570**	**553,570**	**394,420**

Housing benefit is stated after taking into account any losses arising from vacancies and absences.

5.0 Income from other trading activities

	Restricted funds £	Un-restricted funds £	Total funds 2023 £	Total funds 2022 £
Student placement fees	-	560	560	1,120
	-	**560**	**560**	**1,120**

6.0 Donated services and facilities

	2023 £	2022 £
Donated facilities	16,320	16,320
	16,320	**16,320**

The Trustees acknowledge the contribution made by West Lancashire Borough Council for their continued support in providing, on a rent free basis, the four Heversham, supported accommodation based properties currently used by the charity to provide housing support for homeless young people. The value placed on this contribution by the Trustees is £16,320. The incoming equivalent is recognised within incoming resources and is included within grants and contracts for the provision of supported accommodation, care, counselling, advice and information.

An equivalent charge is included within charitable activities, provision of supported

Notes forming part of the financial statements for the year ended 31 March 2023

6.0 **Donated services and facilities (continued)**

accommodation, care, counselling, advice and information.

7.0 **Raising funds**

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
Fundraising and trading expenditure: -				
Community food project	-	4,246	4,246	10,413
	-	4,246	4,246	10,413

Notes forming part of the financial statements for the year ended 31 March 2023

8.0 **Expenditure on charitable activities**

	Restricted funds £	Un-restricted funds £	Total funds 2023 £	Total funds 2022 £
Provision of supported accommodation, care, counselling, advice and information: -				
Staff salaries and costs	223,336	273,148	496,484	456,716
Staff pensions	6,716	8,407	15,123	13,189
Coronavirus costs	-	-	-	2,123
Telephone	2,450	7,851	10,301	6,247
Advertising	-	382	382	648
Printing, postage and stationery	139	3,013	3,152	1,886
Computer maintenance and internet costs	7,253	22,488	29,741	24,750
Cleaning materials and costs	2,101	11,540	13,641	7,360
Repairs, renewals and refurbishment	1,864	14,460	16,324	30,210
Rent	16,320	75,186	91,506	94,597
Rates	634	13,980	14,614	10,228
Heat and light	512	29,650	30,162	19,152
Tanhouse Community Enterprise	-	-	-	4,670
Insurance	1,615	2,313	3,928	5,632
TV licence and costs	-	999	999	163
Life skills and removing barriers	-	3,238	3,238	2,032
Room hire	-	13,842	13,842	1,920
Counselling costs	83,715	1,650	85,365	39,556
Residents activities and events	1,036	3,561	4,597	-
Staff training and well-being	2,387	5,895	8,282	7,804
Health and safety costs	1,052	3,669	4,721	3,576
Reference books	-	21	21	-
Subscriptions	2,085	3,138	5,223	2,039
Travel expenses	1,839	3,125	4,964	7,025
Volunteer expenses	15	560	575	996
Service development and accreditation awards	125	295	420	5,393
Motor expenses	8,989	20,557	29,546	13,494
Sundry expenses	982	7,099	8,081	10,681
Depreciation:				
- Land and buildings	-	645	645	645
- Office equipment	-	973	973	-
- Computer equipment	-	2,192	2,192	2,698
- Household goods	-	1,721	1,721	78
- Motor vehicles	-	25,296	25,296	18,649
Balance carried forward	**365,165**	**560,894**	**926,059**	**794,157**

Notes forming part of the financial statements for the year ended 31 March 2023

8.0 **Expenditure on charitable activities (continued)**

	Un - Restricted funds £	Total restricted funds £	Total funds 2023 £	Total funds 2022 £
Provision of supported accommodation, care, counselling, advice and information: -				
Balance brought forward	**365,165**	**560,894**	**926,059**	**794,157**
Loss on disposal of fixed assets: -				
- Computer equipment	-	2,749	2,749	-
	365,165	**563,643**	**928,808**	**794,157**

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
Managing and administering the charity: -				
Staff salaries and costs	40,597	49,687	90,284	80,597
Audit fees	1,696	4,004	5,700	5,400
Accountancy and bookkeeping services	4,805	11,338	16,143	17,340
Professional and legal fees	10,111	25,146	35,257	21,902
Foyer accreditation and development costs	-	1,400	1,400	1,400
Bank and credit card charges	383	904	1,287	295
	57,592	**92,479**	**150,071**	**126,934**
Total expenditure on charitable activities	**422,757**	**656,122**	**1,078,879**	**921,091**

Notes forming part of the financial statements for the year ended 31 March 2023

9.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2023	2022
	£	£
Directors emoluments and other benefits etc (Note 11.0)	-	-
Staff costs (Note 10.0)	601,891	550,502
Auditors remuneration		
Audit services	5,700	5,400
Depreciation		
Owned assets (Note 13.0)	30,827	22,070
Loss on disposal of fixed assets	2,749	-
Rent	91,506	94,597

10.0 Staff costs and numbers

The staff costs during the year were as follows: -

	2023	2022
	£	£
Staff salaries and costs	544,175	499,955
Social security costs	42,593	37,358
Staff pensions	15,123	13,189
	601,891	550,502

The number of employees whose employee benefits (Excluding employer pension costs) exceeded £60,000 was: -

	2023	2022
£60,001 - £70,000	1	1

Twenty-four hour staff coverage is provided by the Centre, however, occasions sometimes arise and the Centre is required to use the services of agency staff to ensure that staff coverage is maintained.

The average number of full-time equivalent employees employed by the charitable company during the year was made up as follows: -

10.0 **Staff costs and numbers (continued)**

	2023	2022
Support staff, housing, homeless, mental health and inclusion social service	14.0	14.0
Administration	7.0	7.0
Chief Executive Officer	1.0	1.0
	22.0	22.0

11.0 **Related party transactions and Trustees remuneration and expenses**

The Trustees all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

12.0 **Taxation**

West Lancashire Crisis and Information Centre has charitable status, registered number 1064270, and is not subject to taxation by HM Revenue and Customs.

13.0 **Tangible fixed assets**

	Land and buildings £	Office equipment £	Computer equipment £	Household goods £	Motor vehicles £	Total £
Cost						
As at 1 April 2022	468,451	-	23,929	5,077	121,586	619,043
Additions	-	8,475	7,423	6,516	-	22,414
Disposals	-	-	(6,000)	-	-	(6,000)
As at 31 March 2023	468,451	8,475	25,352	11,593	121,586	635,457
Depreciation						
As at 1 April 2022	645	-	20,069	2,338	34,289	57,341
Charge for year	645	973	2,192	1,721	25,296	30,827
On disposals	-	-	(3,251)	-	-	(3,251)
As at 31 March 2023	1,290	973	19,010	4,059	59,585	84,917
Net book value						
As at 31 March 2023	**467,161**	**7,502**	**6,342**	**7,534**	**62,001**	**550,540**
As at 31 March 2022	**467,806**	-	**3,860**	**2,739**	**87,297**	**561,702**

The charitable company had capital commitments at 31 March 2023 amounting to £Nil (2022: - £Nil).

Notes forming part of the financial statements for the year ended 31 March 2023

14.0 Debtors

	2023	2022
	£	£
Other debtors	1,005	1,905
Prepayments	12,729	13,707
Accrued income	100,113	82,325
	113,847	**97,937**

Accrued income comprises income and funding for this current accounting period and which had not been received at the end of the period.

15.0 Creditors: - amounts falling due within one year

	2023	2022
	£	£
Other creditors	25,945	2,259
Other taxes and PAYE	12,807	16,058
Accrued expenses	101,033	80,309
Deferred income (Note 16.0)	470,847	71,234
	610,632	**169,860**

16.0 Deferred income

	2023	2022
	£	£
Balance at 1 April 2022	71,234	184,102
Amount deferred in year	470,847	71,234
Released to Statement of Financial Activities	(71,234)	(184,102)
Balance at 31 March 2023	**470,847**	**71,234**

Deferred income comprises funding received in the current accounting period which is for services not due to be undertaken until a future period.

17.0 Legal status of the charitable company

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.00.

Notes forming part of the financial statements for the year ended 31 March 2023

18.0 Reserves

	Total funds 2023 £	Total funds 2022 £
Balance at 1 April 2022	1,507,976	1,217,843
Net incoming resources for the year	163,236	290,133
Balance at 31 March 2023	**1,671,212**	**1,507,976**

Notes forming part of the financial statements for the year ended 31 March 2023

19.0 **Statement of funds**

Analysis of movements in funds – current year

	At 1 April 2022 £	Incoming £	Outgoing £	Transfers £	At 31 March 2023 £
Restricted funds					
Big Lottery fund	5,671	93,480	(108,435)	9,284	-
Complex Needs fund	-	55,000	(53,568)	(1,207)	225
Counselling fund	72,123	143,582	(134,924)	(80,781)	-
Homeless fund	1,864	-	-	-	1,864
Independent Supported Living fund	3,955	50,000	(68,458)	14,503	-
Move on Support Worker fund	20,752	-	(32,841)	12,089	-
Rent fund	-	16,320	(16,320)	-	-
Veterans Inclusion fund	8,091	23,271	(8,211)	(510)	22,641
Total restricted funds	**112,456**	**381,653**	**(422,757)**	**(46,622)**	**24,730**
Designated funds					
Counselling Training fund	50,000	-	-	-	50,000
Ennerdale Mental Health Facility fund	-	269,059	(194,898)	(74,161)	-
Fixed Assets fund	561,702	-	(33,576)	22,414	550,540
Foyer Building fund	250,000	-	-	(250,000)	-
The Foyer Operational fund	-	170,064	(159,483)	89,419	100,000
Heversham Refurbishment fund	300,000	-	-	100,000	400,000
Social Inclusion Café fund	100,000	13,019	(31,993)	18,974	100,000
Therapeutic Interventions and Activities fund	-	-	-	60,000	60,000
Upkeep and Refurbishment fund	45,000	-	-	15,000	60,000
General funds	88,818	412,566	(240,418)	64,976	325,942
Total unrestricted funds	**1,395,520**	**864,708**	**(660,368)**	**46,622**	**1,646,482**
Total funds	**1,507,976**	**1,246,361**	**(1,083,125)**	=	**1,671,212**

Notes forming part of the financial statements for the year ended 31 March 2023

19.0 **Statement of funds**

Analysis of movements in funds – previous year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
Restricted funds					
Big Lottery fund	1,286	90,177	(85,792)	-	5,671
Complex Needs fund	-	31,945	(35,091)	3,146	-
Counselling fund	34,109	158,868	(120,854)	-	72,123
Homeless fund	-	83,796	(81,932)	-	1,864
Independent Supported Living fund	-	50,000	(46,045)	-	3,955
Move on Support Worker fund	24,656	25,000	(28,904)	-	20,752
Rent fund	-	16,320	(16,320)	-	-
Veterans Inclusion fund	-	11,742	(3,651)	-	8,091
Total restricted funds	**60,051**	**467,848**	**(418,589)**	**3,146**	**112,456**
Designated funds					
Counselling Training fund	-	-	-	50,000	50,000
Ennerdale Mental Health Facility fund	50,000	253,159	(208,998)	(94,161)	-
Fixed Assets fund	61,242	-	(22,070)	522,530	561,702
Foyer Building fund	250,000	-	-	-	250,000
Foyer Development fund	10,000	-	(4,900)	(5,100)	-
Heversham Refurbishment fund	-	-	-	300,000	300,000
Property Purchase fund	300,000	-	-	(300,000)	-
Social Inclusion Café fund	75,000	71,490	(65,880)	19,390	100,000
Upkeep and Refurbishment fund	45,000	-	(5,309)	5,309	45,000
General funds	366,550	429,140	(205,758)	(501,114)	88,818
Total unrestricted funds	**1,157,792**	**753,789**	**(512,915)**	**(3,146)**	**1,395,520**
Total funds	**1,217,843**	**1,221,637**	**(931,504)**	-	**1,507,976**

Big Lottery fund – This represents funding received from Big Lottery's Reaching Communities project. Funding has been used to fund staff salaries and associated costs together with related running costs. The balance on the fund has now been fully utilised.

Complex Needs fund – This represents funding received from Lancashire County Council for the provision of short term supported accommodation services for single people and couples with

19.0 **Statement of funds (continued)**

complex needs in West Lancashire. Funding has been used to fund staff salaries and associated costs and to provide accommodation and support for homeless individuals with high and complex needs. The small balance remaining on the fund will be used to support future costs of the project.

Counselling fund – This represents funding received from Lancashire Care NHS Foundation Trust, NHS Lancashire and South Cumbria ICB and West Lancashire College. Funding has been used to fund staff salaries, counselling costs and associated costs together with related running costs. All service deliverables have been met during the year and the Trustees consider that the balance on the fund can be transferred to unrestricted general funds at the year end.

Homeless fund – This represents carried forward funding received from Homeless Link and has been unspent in the year. The balance remaining on the fund will be used to support the future costs of the project.

Independent Supported Living fund – This represents carried forward funding received from Homeless Link and has been unspent in the year. The balance on the fund has now been fully utilised.

Move on Support Worker fund – This represents carried forward funding received from Lloyds Bank Foundation. Funding has been used to support a 'Move on' Support Worker, including oncosts. The Trustees continued to support this project through the year from general funds once the Lloyds Bank Foundation monies were depleted.

Rent fund – This represents the four properties provided by West Lancashire Borough Council, on a rent free basis, and used by the Centre for its activities and to provide supported accommodation.

Veterans Inclusion fund – This represents funding from the Armed Forces (Forces for Change award), Big Lottery (Awards for All) and The Veterans Foundation. Funding has been used to provide support services and social inclusion opportunities to veterans who have served in the armed forces. The balance remaining on the fund will be used to support the future costs of the project.

Counselling Training fund – The Trustees have agreed that funds can be designated for investment for psychological and counselling training and service development. This project has not progressed as quickly as originally planned due to other commitments and therefore the balance is to continue to be held as this remains a key desired development for the charity.

Ennerdale Mental Health Facility fund – Funding has been received from NHS West Lancashire CCG, NHS West Lancashire and Cumbria ICB, The Tudor Trust, West Lancashire Borough Council and West Lancashire College. In addition, there have been donations and Employability funds. Funds have been used to support salaries and oncosts for staff, property costs and general running costs. The Trustees consider that the balance on the fund can be transferred to unrestricted general funds at the year end.

19.0 **Statement of funds (continued)**

Fixed Assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets funded from general funds.

Foyer Building fund – This fund was designated by the Trustees to assist with the initial running and overhead costs once the new foyer building opened. Following the successful completion of the Birchwood Foyer, this fund has now been closed, with an element of the fund transferred to the new Foyer Operational fund and the balance released to general unrestricted reserves.

The Foyer Operational fund – Following the exciting launch of the Birchwood Foyer in the financial year, the Trustees have determined to create a separately designated fund in order to assess the financial impact of the foyer on the charitable company and to hold in reserve an amount to support any unforeseen short-term costs in relation to its operation.

Heversham Refurbishment fund – The Trustees have agreed that funds should be designated for the refurbishment of the Heversham properties which have historically been used by the charitable company. This fund has been increased to £400,000 to allow for increased anticipated costs.

Social Inclusion Café fund – The charitable company operates a number of social inclusion activites which have been funded by Revision and Lancashire County Council in the year. Together with donations, and bank interest that has also been allocated to the project, these funds have been used to source food and cover running costs. The Trustees consider that in order to maintain the ongoing operations for these activities that this designated fund should be maintained at £100,000 for this year end.

Therapeutic Interventions and Activities fund – The Trustees have determined that the charitable company should establish a new fund to allow for the development of its services in the area of therapeutic interventions.

Upkeep and Refurbishment fund – The Trustees consider the need to maintain a designated fund to support the ongoing upkeep and refurbishment of the four properties owned by the charitable company. The Trustees consider that it is appropriate to increase this fund to £60,000 for this year end.

General funds – These represent the free funds of the charitable company and are not designated for any particular purpose.

Notes forming part of the financial statements for the year ended 31 March 2023

20.0 Analysis of net assets between funds

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2023 are represented by: -				
Fixed assets	-	550,540	-	550,540
Current assets	33,224	1,191,587	506,493	1,731,304
Creditors	(8,494)	(421,587)	(180,551)	(610,632)
Total net assets	**24,730**	**1,320,540**	**325,942**	**1,671,212**

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2022 are represented by: -				
Fixed assets	-	561,702	-	561,702
Current assets	188,500	808,734	118,900	1,116,134
Creditors	(76,044)	(63,734)	(30,082)	(169,860)
Total net assets	**112,456**	**1,306,702**	**88,818**	**1,507,976**

21.0 Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charitable company in the year.

At the balance sheet date unpaid contributions of £6,153 (2022: - £2,217) were due to the scheme.

22.0 Ultimate controlling party

The charitable company has no single party in ultimate control, and has been controlled throughout the year by the Trustees holding office.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

England & Wales - Charity number 1064270

Accounts

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

(A company limited by guarantee)

'BIRCHWOOD'

REPORT AND AUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2022

Registered company number: - 03383296
(England and Wales)

Registered charity number: - 1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Contents

	Page
Legal and administrative information	1
Trustees Report and Statement of Trustees Responsibilities	2 – 8
Auditors Report	9 - 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes forming part of the financial statements	16 – 32

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Legal and administrative information

Directors and Trustees	Mrs E D Hodgson – Chairperson Mr A E Owens – Vice Chairperson Mr A M Kershaw – Treasurer Mrs G M Godson Mr M W Hodgson Mrs D L Hughes (Appointed 10/06/2022) Mrs H Lowey (Appointed 09/11/2021)
Secretary	Ms S M Connell
Chief Executive Officer	Ms S M Connell
Working name	Birchwood
Registered company number	03383296 (England and Wales)
Registered charity number	1064270
Registered office and principal charity address	64 Heversham Birch Green Skelmersdale Lancashire WN8 6QQ
Auditors	Alexander Myerson & Co Limited Registered Auditors 61 Rodney Street Liverpool Merseyside L1 9ER
Bankers	The Royal Bank of Scotland plc Chatham Customer Service Centre Waterside Court Chatham Maritime Chatham ME4 4RT

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2022

The Trustees are pleased to present their annual report together with the audited financial statements of the charitable company for the year ended 31 March 2022.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the charitable company and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Governance structure

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 9 June 1997 and registered as a charity on 9 September 1997. The company is established under a Memorandum of Association, which established the powers of the charitable company and is governed by its Articles of Association which established the objectives and activities of the charitable company; both dated 9 June 1997, as amended by Special Resolution registered at Companies House on 15 April 2015. In the event of the charitable company being wound up the Trustees are required to contribute an amount not exceeding £1.00.

Appointment of Trustees
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. Trustees who served during the year and up to the date of this report are detailed on page 1, legal and administrative information.

In accordance with the Memorandum and Articles of Association for the charitable company Trustees are elected at the Annual General Meeting with one-third standing down each year to provide a balance between continuity and experience and, therefore, providing the opportunity for new people to join the Board. Those standing down may put themselves forward for re-election.

Trustee induction and training
New Trustees participate in an induction programme in order to fully acquaint themselves with the activities and ethos of the Centre.

All Trustees are encouraged to participate in relevant training and development, which enhances their understanding and capabilities in their role as a Trustee.

Board functioning
The Board of Trustees meets quarterly or as deemed necessary throughout each financial year. The Board comprises all serving Trustees, all of whom have voting rights. In addition the Board may set up sub-committees with co-opted members for specific purposes only.

Decisions with implications for the organisation are brought to the Board by the Chief Executive Officer, including organisational priorities, risk assessment issues, matters regarding significant organisational change, major initiatives and major policy changes or development.

Governance structure (continued)

Risk management
The Trustees have examined the major strategic, business and operational risks which the charitable company may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure
Overall responsibility for policy and the direction of the charitable company rests with the Board of Trustees.

The Trustees employ a full-time Chief Executive Officer and a staff team to deliver the services of the charitable company. To manage the charitable company effectively the Chief Executive Officer has authority delegated from the Trustees for all strategic, operational, financial, quality assurance and human resource matters. Operational decisions of the charitable company are taken by the Chief Executive Officer who is also responsible for managing projects through the staff team and for ensuring that all strategic and operational requirements are met.

Objectives and activities

The key objectives and activities of the charitable company are set out in the Articles of Association and can be best summarised by the Vision and Mission statement as follows: -

- ***Vision***

Birchwood remains committed to its vision of changing the lives of young people, adults and communities for the better, by creating places of hope and belonging by enabling individuals and communities to realise their potential.

- ***Mission***

Birchwood is dedicated to the prevention of youth and adult homelessness, improving peoples mental health, reducing social isolation and promoting positive behavioural change. We do this by providing supported accommodation, delivering housing related and mental health support services, crisis interventions, counselling, independent living support, community interventions, inclusion cafes, community shops and programmes of holistic interventions.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the charitable company has met the requirements as a result of the objectives and activities described above.

Trustees Report for the year ended 31 March 2022

Achievements and performance

Throughout the year Birchwood has provided intense support for vulnerable groups who were disproportionately affected in the post Covid pandemic period, and who were at increased risk of worsening social and health inequalities, which deepened locally and nationally during the pandemic. These inequalities have led to increased marginalisation and crisis situations, resulting in a loss of hope, negative emotions and often catastrophic outcomes. Birchwood did not default to a 'we know what is best for you approach' and instead focused on transformative asset-based community development strategies of participation, listening and representation to engage individuals, families and communities - trusting that these people know what works best for them. Strategies, interventions and responses throughout the year were a direct result of listening to service users and responding to a need to tackle the direct issues presented by the community to address the longer term impact of the Covid pandemic.

Housing and Homelessness

Birchwood this year has realised one of its long term strategic ambitions to develop a purpose built 24 unit Foyer supported accommodation scheme. A partnership between Birchwood, West Lancashire Borough Council (WLBC) and Calico Homes has developed through the past year resulting in the commencement of the building of a high quality, purpose built supported accommodation facility for 24 young people and adults who are homeless, or in housing need. Building work began on site earlier in the year and is planned to complete in November 2022. Without the tenacity and commitment demonstrated by Birchwood and its partners the build was at serious risk of not being delivered. All stakeholders have welcomed the new build, recognising that it will improve the scale and quality of supported accommodation offered in West Lancashire. In line with the commitment to develop the accommodation offer, Birchwood has purchased a small number of its own residential properties, leased properties from WLBC and secured funding which, throughout the year, has supported rough sleepers, and individuals with multiple and high complex needs who are most at risk of homelessness.

Mental Health and Counselling Services

Birchwood's Mental Health service saw a sharp increase in the numbers of service users supported throughout the year. This resulted from targeting those most impacted by the Covid pandemic, who had seen a decline in their mental health, which seriously impacted their ability to manage their everyday life and health. The innovative model adopted by Birchwood is based on 'virtual hospital beds' and has taken the pressure off statutory services, prevented homelessness and prevented hospital admissions. The Birchwood counselling service was further developed this year by working collaboratively with NHS colleagues in the West Lancashire CCG and Children and Mental Health services (CAMHS). We were delighted to increase Birchwood's offer of counselling to Children and Young People and Adults across West Lancashire who have increased anxiety and depression and poor mental health.

Social Inclusion Service

The Social inclusion team has developed its wellbeing services throughout the year and remains a key partner within the strategic response to Health & Wellbeing across West Lancashire. Birchwood was delighted to deliver the first social prescribing conference in West Lancashire with 64 key partners

Achievements and performance (continued)

attending, including Business and community partners, health partners, CIC's and the voluntary sector. The service has been instrumental in identifying a serious gap in support for Veterans and subsequently developing, improving and co-ordinating Veterans services across West Lancashire. A Veterans hub has been established and a programme of specific veteran services is now in place. This development is fully supported by all West Lancashire Veterans Associations and the Northwest Veterans hub.

Birchwood has undertaken a year of digital transformation to enable direct targeting of individuals most in need and provide an evidence base which clearly demonstrates the most impactful ways of working. A bespoke case management system has been introduced which has greatly enhanced service delivery providing senior managers and staff with high quality, real time data and insight to provide and tailor service delivery. The automation of processes has streamlined systems and has upgraded Birchwood's reporting capabilities allowing Birchwood to more easily and clearly evidence the impact of the work we do in our dialogue with stakeholders, and to optimise services and performance.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 13.

The charitable company's Balance Sheet as detailed on page 14 shows a satisfactory position with net assets amounting to £1,507,976. This consists of restricted funds of £112,456 relating to specific projects, designated funds of £1,306,702 for specific future purposes as set aside by the Trustees out of unrestricted general funds and unrestricted general funds of £88,818 for the day-to-day general running of the charitable company.

The charitable company continued to operate its systems of financial control and monthly reporting throughout the year, with detailed controls in line with grant funding bodies.

The Trustees would like to thank these grant funding bodies for their contributions during the financial year and for their continuing support. The Trustees are fully aware that if the Centre is to continue operating successfully it must continue to seek funding from a broad range of agencies. In particular the Trustees would wish to acknowledge the long-term support of Lancashire Care NHS Foundation Trust, Lancashire County Council and West Lancashire Borough Council.

The expenditure in the year supported the key charitable objectives enabling the Centre to provide safe, comfortable accommodation to people and the support and resources they need to make independent decisions about their future.

The charity made a significant investment in property this year, in response to the need for increased accommodation for vulnerable adults and young people.

Reserves policy

The Trustees consider it prudent to attempt to maintain, as a minimum, unrestricted general funds at a level

Reserves policy (continued)

that equates to approximately six months expenditure.

At present, unrestricted general funds, which amounted to £88,818 as at 31 March 2022 do not reach this target level, and so it is the Trustees policy to build up funds to meet this target of six months by means of annual surpluses and, also, by adopting and maintaining a vigorous fundraising, publicity and marketing campaign to promote the objectives and activities of the charitable company.

Further analysis and explanation of the various funds held by the charitable company can be found in note 19 of the financial statements.

These policies are reviewed annually.

Investment powers

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment, using the unrestricted general funds, as the Trustees see fit.

Future developments

A critical objective for the forthcoming year is to secure recurrent and sustainable funding to continue to deliver existing services and further develop activities in line Birchwood's strategic and operational plan.

A key focus, in the first instance will be to ensure the Foyer build is delivered within agreed timescales, in line with all build specifications and the allocated financial budget. The second phase will be to manage the transition from Birchwood's existing supported accommodation to the new build and ensure the additional unit capacity is fully utilised and that a high quality, value for money, cost efficient service is delivered. The ambition for the service to be fully integrated into the local community will be a priority throughout the year.

Birchwood is committed to developing the next phase of scaling up its supported accommodation offer. This is expected to include investment in the development of the existing accommodation premises, following the move into the new Foyer premises which will be scoped in collaboration with stakeholders.

As a direct result of engagement and consultation with stakeholders and service users about need and gaps in services following the Covid pandemic, plans are being implemented to develop the Social Inclusion Service throughout the year. The first phase will be to deliver a place based designated West Lancs Veterans hub and develop a therapeutic self managed sensory room located in Birchwood's mental health facility.

The benefits of counselling and therapeutic interventions have been well evidenced as part of the recovery process for service users across all groups. Feedback from partners and service users has been excellent. Therefore Birchwood will continue to develop its therapeutic services, counselling service, IAPT services and Counselling Training Centre, to provide crucial services to those most at risk of negative outcomes.

Future developments (continued)

Birchwood's biggest resource is its people, throughout the year Birchwood will invest in its staff team by enhancing its recruitment and training plans. Birchwood's infrastructure will be further developed to support the staff team across all services. The data transformation will be embedded into the culture and systems of Birchwood to empower staff members to work more effectively and efficiently, increasing time spent with service users and less time on data collection, recording and reporting.

Statement of Trustees Responsibilities

The Trustees, who are also the Directors of West Lancashire Crisis and Information Centre for the purposes 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), including Financial Reporting standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

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

Statement as to disclosure of information to auditors

In accordance with company law, as Trustees of the charitable company, we certify that: -

- so far as we are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware; and
- each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Trustees Report for the year ended 31 March 2022

Auditors

The auditors, Alexander Myerson & Co Limited have offered themselves for re-appointment as auditors to the charitable company.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD: -

Mrs E D Hodgson
Chairperson

Dated: - 27 January 2023

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Opinion

We have audited the financial statements of West Lancashire Crisis and Information Centre (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, 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, including its income and expenditure, 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 qualified opinion

As this is the first year that we have undertaken an audit of the company and a statutory audit was not required for the previous year (being 31 March 2021), we did not audit the balances as at 31 March 2021. We were unable to satisfy ourselves by alternative means concerning the balances as at 31 March 2021, by using other audit procedures. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit: -

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion: -

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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.

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Responsibilities of trustees (continued)
In preparing the financial statements, the trustees are responsible for assessing the charitable company'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.

Our responsibilities for the audit of the financial statements
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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: -

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of journals and key estimates and judgements made by management.
We gained an understanding of the legal regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were in breach of these laws and regulations, including fraud.
We made enquiries of management with regards to compliance with the above laws and regulations to ensure that there were no breaches.
As part of our audit, we performed sample testing, agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.
We did not identify any key audit matters relating to irregularities, including fraud. We addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of West Lancashire Crisis and Information Centre

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Burns BSc BFP FCA (Senior Statutory Auditor)
Alexander Myerson & Co Limited
Statutory Auditors
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

Dated: - 27 January 2023

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2022

Income and expenditure	Note	Restricted funds £	Un-restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations	3	-	14,000	14,000	35,180
Income from charitable activities: -					
- Grants and contracts for the provision of supported accommodation, care, counselling, advice and information	4	467,848	344,216	812,064	621,616
- Residents fees for supported accommodation and care	4	-	394,420	394,420	325,379
Other trading activities	5	-	1,120	1,120	1,437
Income from investments: -					
- Interest receivable on bank deposits		-	33	33	111
Total income		**467,848**	**753,789**	**1,221,637**	**983,723**
Expenditure					
Raising funds					
- Fundraising and trading expenditure	7	-	10,413	10,413	8,167
Expenditure on charitable activities	8	418,589	502,502	921,091	841,805
Total expenditure		**418,589**	**512,915**	**931,504**	**849,972**
Net incoming resources before transfers		**49,259**	**240,874**	**290,133**	**133,751**
Gross transfers between funds		3,146	(3,146)	-	-
Net incoming resources after transfers, net income and net movement in funds for the year	9	**52,405**	**237,728**	**290,133**	**133,751**
Reconciliation of funds					
Total funds at 1 April 2021	19	60,051	1,157,792	1,217,843	1,084,092
Total funds at 31 March 2022	19	**112,456**	**1,395,520**	**1,507,976**	**1,217,843**

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Balance Sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	13		561,702		61,242
Current assets					
Debtors	14	97,937		128,606	
Cash at bank and in hand		1,018,197		1,285,523	
		1,116,134		1,414,129	
Creditors: -					
amounts falling due within one year	15	(169,860)		(257,528)	
Net current assets			946,274		1,156,601
Net assets	20		**1,507,976**		**1,217,843**
Funds					
Restricted funds	19		112,456		60,051
Unrestricted funds					
Designated funds	19	1,306,702		791,242	
General funds	19	88,818		366,550	
			1,395,520		1,157,792
Total funds	18, 19		**1,507,976**		**1,217,843**

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the Board of Directors on 27 January 2023 and signed on their behalf.

ON BEHALF OF THE BOARD: -

Mr A M Kershaw
Treasurer

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Cash Flow Statement for the year ended 31 March 2022

	Note	2022	2021
		£	£
Cash flows from operating activities			
Operating profit for the financial year	19	290,133	133,751
Adjustments for: -			
- Depreciation	13	22,070	16,777
- Profit on disposal of tangible fixed assets		-	(8,875)
- Interest received		(33)	(111)
- Decrease in trade and other receivables	14	30,669	28,213
- (Decrease)/Increase in trade payables	15	(87,668)	162,344
Net cash from operating activities		**255,171**	**332,099**
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(522,530)	(68,219)
Proceeds from the sale of tangible fixed assets		-	18,300
Interest received		33	111
Net cash from investing activities		**(522,497)**	**(49,808)**
Net (Decrease)/Increase in cash and cash equivalents		**(267,326)**	**282,291**
Cash and cash equivalents at the beginning of the year		1,285,523	1,003,232
Cash and cash equivalents at the end of the year		**1,018,197**	**1,285,523**

Analysis of changes in net debt

	At 1 April 2021	Cashflow	At 31 March 2022
	£	£	£
Cash at bank and in hand	**1,285,523**	**(267,326)**	**1,018,197**

Notes forming part of the financial statements for the year ended 31 March 2022

1.0 Statutory information

West Lancashire Crisis and Information Centre is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1, legal and administrative information.

The presentation currency of the financial statements is the Pound Sterling (£).

2.0 Accounting policies

2.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- income from residents fees is credited to the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received;
- income from other trading activities, which comprises income from the community food project, fundraising stalls and events and student placement fees, is accounted for on a receivable basis; and
- investment income, comprising of interest on bank deposits, is accounted for on a

2.0 **Accounting policies (continued)**

2.2 **Income recognition (continued)**

receivable basis.

2.3 **Donated services and facilities**

Donated services and facilities are included at the value to the charitable company where this can be quantified. Further analysis and information is provided in note 6.

2.4 **Expenditure recognition**

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

2.5 **Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Land and buildings	- 2% on cost less residual value
Computer equipment	- 33 1/3% on cost
Household goods	- 33 1/3% on cost
Motor vehicles	- 25% on cost

2.6 **Fund accounting**

Funds held by the charitable company are: -

- ***Restricted funds*** – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- ***Designated funds*** – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects; and
- ***Unrestricted general funds*** – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Notes forming part of the financial statements for the year ended 31 March 2022

2.0 **Accounting policies (continued)**

2.6 **Fund accounting (continued)**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.7 **Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

3.0 **Income from donations**

	Restricted funds	Un - restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Donations				
- Individuals and organisations	-	14,000	14,000	35,180
	-	**14,000**	**14,000**	**35,180**

Notes forming part of the financial statements for the year ended 31 March 2022

4.0 Income from charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Grants and contracts for the provision of supported accommodation, care, counselling, advice and information: -				
Albert Hund	-	7,000	7,000	-
Armed Forces	9,500	-	9,500	-
Awards for All	10,000	-	10,000	-
Big Lottery	120,981	26,150	147,131	129,889
Coronavirus Job Retention Scheme	-	-	-	592
Council for Voluntary Service West Lancashire	-	3,000	3,000	21,300
DEFRA	-	2,000	2,000	37,129
Endeavour Learning Trust	-	2,600	2,600	-
Henry Smith Foundation	-	-	-	27,400
Homeless Link	83,796	-	83,796	62,703
John Moores Foundation	-	-	-	8,000
Lancashire Care NHS Foundation Trust	89,375	-	89,375	96,953
Lancashire County Council	31,945	16,907	48,852	13,811
Lloyds Bank Foundation	25,000	-	25,000	28,917
NHS West Lancashire CCG	66,800	190,000	256,800	181,500
Peter Lathom (Including the Lathom Educational Foundation)	-	-	-	2,000
Revision	-	13,000	13,000	13,000
Self Isolation Grant	-	-	-	10,000
Shares Lancashire	-	400	400	-
Syrian Clothing Grant	-	-	-	400
The Tudor Trust	-	54,000	54,000	56,000
West Lancashire Borough Council	66,320	55,976	122,296	98,620
West Lancashire College	5,400	1,975	7,375	3,540
WRAP	-	-	-	12,745
	509,117	373,008	882,125	804,499
Less: Deferred income	(41,269)	(28,792)	(70,061)	(182,883)
	467,848	**344,216**	**812,064**	**621,616**

4.0 Income from charitable activities (continued)

	Restricted funds £	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Residents fees for supported accommodation and care: -				
Housing benefit	-	168,839	168,839	120,886
Lancashire Care NHS Foundation Trust	-	118,800	118,800	100,200
Residents service charges	-	2,890	2,890	4,375
Supporting People contract income	-	105,064	105,064	101,136
	-	395,593	395,593	326,597
Less: Deferred income	-	(1,173)	(1,173)	(1,218)
	-	**394,420**	**394,420**	**325,379**

Housing benefit is stated after taking into account any losses arising from vacancies and absences.

5.0 Income from other trading activities

	Restricted funds £	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Community food project		-	-	37
Student placement fees	-	1,120	1,120	1,400
	-	**1,120**	**1,120**	**1,437**

6.0 Donated services and facilities

	2022 £	2021 £
Donated facilities	16,320	16,320
	16,320	**16,320**

The Trustees acknowledge the contribution made by West Lancashire Borough Council for their continued support in providing, on a rent free basis, the four Heversham, supported accommodation based properties currently used by the charity to provide housing support for homeless young people. The value placed on this contribution by the Trustees is £16,320. The incoming equivalent is recognised within incoming resources and is included within grants and contracts for the provision of supported accommodation, care, counselling, advice and information.

6.0 **Donated services and facilities (continued)**

An equivalent charge is included within charitable activities, provision of supported accommodation, care, counselling, advice and information.

7.0 **Raising funds**

	Restricted funds	Un - restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Fundraising and trading expenditure: -				
Community food project	-	10,413	10,413	8,167
	=	10,413	10,413	8,167

Notes forming part of the financial statements for the year ended 31 March 2022

8.0 Expenditure on charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Provision of supported accommodation, care, counselling, advice and information: -				
Staff salaries and costs	239,544	217,172	456,716	426,527
Staff pensions	6,639	6,550	13,189	13,668
Agency staff costs	-	-	-	40,625
Coronavirus costs	-	2,123	2,123	40,908
Telephone	2,073	4,174	6,247	7,017
Advertising	-	648	648	525
Printing, postage and stationery	256	1,630	1,886	1,854
Computer maintenance and internet costs	10,353	14,397	24,750	16,887
Cleaning materials and costs	2,367	4,993	7,360	6,926
Repairs, renewals and refurbishment	16,133	14,077	30,210	15,462
Rent	21,189	73,408	94,597	24,877
Rates	3,262	6,966	10,228	1,123
Heat and light	1,640	17,512	19,152	8,113
Tanhouse Community Enterprise	-	4,670	4,670	-
Insurance	2,110	3,522	5,632	5,251
TV licence and costs	15	148	163	161
Life skills and removing barriers	-	2,032	2,032	4,567
Residents activities	-	-	-	471
Mediation costs	-	-	-	2,454
Room hire	-	1,920	1,920	-
Counselling costs	39,506	50	39,556	72,274
Staff training and well-being	4,023	3,781	7,804	1,312
Health and safety costs	1,097	2,479	3,576	3,024
Reference books	-	-	-	591
Subscriptions	828	1,211	2,039	3,883
Travel expenses	1,992	5,033	7,025	7,944
Volunteer expenses	-	996	996	2,007
Service development and accreditation awards	2,057	3,336	5,393	840
Motor expenses	4,080	9,414	13,494	5,259
Sundry expenses	2,029	8,652	10,681	2,805
Depreciation: -				
- Land and buildings	-	645	645	-
- Computer equipment	-	2,698	2,698	1,537
- Household goods	-	78	78	-
- Motor vehicles	-	18,649	18,649	15,240
Balance carried forward	**361,193**	**432,964**	**794,157**	**734,132**

Notes forming part of the financial statements for the year ended 31 March 2022

8.0 **Expenditure on charitable activities (continued)**

	Un - Restricted funds £	Total restricted funds £	Total funds 2022 £	funds 2021 £
Provision of supported accommodation, care, counselling, advice and information: -				
Balance brought forward	**361,193**	**432,964**	**794,157**	**734,132**
Profit on disposal of fixed assets: -				
- Motor vehicles	-	-	-	(8,875)
	361,193	**432,964**	**794,157**	**725,257**

	Restricted funds £	Un - restricted funds £	Total funds 2022 £	Total funds 2021 £
Managing and administering the charity: -				
Staff salaries and costs	42,272	38,325	80,597	75,269
Audit fees	2,023	3,377	5,400	-
Accountancy fees	989	1,651	2,640	2,400
Bookkeeping services	5,507	9,193	14,700	-
Professional and legal fees	6,495	15,407	21,902	28,854
Consultancy costs	-	-	-	4,338
Foyer accreditation and development costs	-	1,400	1,400	4,200
Bank and credit card charges	110	185	295	1,487
	57,396	**69,538**	**126,934**	**116,548**
Total expenditure on charitable activities	**418,589**	**502,502**	**921,091**	**841,805**

Notes forming part of the financial statements for the year ended 31 March 2022

9.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2022 £	2021 £
Directors emoluments and other benefits etc (Note 10.0)	-	-
Staff costs (Note 10.0)	550,502	556,089
Auditors remuneration		
Audit services	5,400	-
Accountancy fees		
Independent examination	-	2,400
Accountancy services	2,640	-
Other services	468	468
Depreciation		
Owned assets (Note 13.0)	22,070	16,777
Profit on disposal of fixed assets	-	(8,875)
Rent	94,597	24,877

10.0 Staff costs and numbers

The staff costs during the year were as follows: -

	2022 £	2021 £
Staff salaries and costs	499,955	467,501
Social security costs	37,358	34,295
Agency staff	-	40,625
Staff pensions	13,189	13,668
	550,502	**556,089**

The number of employees whose employee benefits (Excluding employer pension costs) exceeded £60,000 was: -

	2022	2021
£60,001 - £70,000	1	-

Twenty-four hour staff coverage is provided by the Centre, however, occasions sometimes arise and the Centre is required to use the services of agency staff to ensure that staff coverage is maintained.

The average number of full-time equivalent employees employed by the charitable company during

10.0 **Staff costs and numbers (continued)**

the year was made up as follows: -

	2022	2021
Support staff, housing, homeless, mental health and inclusion social service	14.0	14.0
Administration	7.0	7.0
Chief Executive Officer	1.0	1.0
	22.0	22.0

11.0 **Related party transactions and Trustees remuneration and expenses**

The Trustees all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

12.0 **Taxation**

West Lancashire Crisis and Information Centre has charitable status, registered number 1064270, and is not subject to taxation by HM Revenue and Customs.

13.0 **Tangible fixed assets**

	Land and buildings £	Computer equipment £	Household goods £	Motor vehicles £	Total
Cost					
As at 1 April 2021	-	23,929	2,260	70,324	96,513
Additions	468,451	-	2,817	51,262	522,530
As at 31 March 2022	468,451	23,929	5,077	121,586	619,043
Depreciation					
As at 1 April 2021	-	17,371	2,260	15,640	35,271
Charge for year	645	2,698	78	18,649	22,070
As at 31 March 2022	645	20,069	2,338	34,289	57,341
Net book value					
As at 31 March 2022	**467,806**	**3,860**	**2,739**	**87,297**	**561,702**
As at 31 March 2021	=	**6,558**	=	**54,684**	**61,242**

The charitable company had capital commitments at 31 March 2022 amounting to £Nil (2021: - £Nil).

Notes forming part of the financial statements for the year ended 31 March 2022

14.0 Debtors

	2022 £	2021 £
Other debtors	1,905	-
Prepayments	13,707	8,950
Accrued income	82,325	119,656
	97,937	**128,606**

Accrued income comprises income and funding for this current accounting period and which had not been received at the end of the period.

15.0 Creditors: - amounts falling due within one year

	2022 £	2021 £
Other creditors	2,259	20,339
Other taxes and PAYE	16,058	10,627
Accrued expenses	80,309	42,460
Deferred income (Note 16.0)	71,234	184,102
	169,860	**257,528**

16.0 Deferred income

	2022 £	2021 £
Balance at 1 April 2021	184,102	61,413
Amount deferred in year	71,234	184,102
Released to Statement of Financial Activities	(184,102)	(61,413)
Balance at 31 March 2022	**71,234**	**184,102**

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

17.0 Legal status of the charitable company

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.00.

Notes forming part of the financial statements for the year ended 31 March 2022

18.0 **Reserves**

	Total funds 2022 £	Total funds 2021 £
Balance at 1 April 2021	1,217,843	1,084,092
Net incoming resources for the year	290,133	133,751
Balance at 31 March 2022	**1,507,976**	**1,217,843**

Notes forming part of the financial statements for the year ended 31 March 2022

19.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
Restricted funds					
Big Lottery fund	1,286	90,177	(85,792)	-	5,671
Complex Needs fund	-	31,945	(35,091)	3,146	-
Counselling fund	34,109	158,868	(120,854)	-	72,123
Homeless fund	-	83,796	(81,932)	-	1,864
Independent Supported Living fund	-	50,000	(46,045)	-	3,955
Move on Support Worker fund	24,656	25,000	(28,904)	-	20,752
Rent fund	-	16,320	(16,320)	-	-
Veterans Inclusion fund	-	11,742	(3,651)	-	8,091
Total restricted funds	**60,051**	**467,848**	**(418,589)**	**3,146**	**112,456**
Designated funds					
Counselling Training fund	-	-	-	50,000	50,000
Ennerdale Mental Health Facility fund	50,000	253,159	(208,998)	(94,161)	-
Fixed Assets fund	61,242	-	(22,070)	522,530	561,702
Foyer Building fund	250,000	-	-	-	250,000
Foyer Development fund	10,000	-	(4,900)	(5,100)	-
Heversham Refurbishment fund	-	-	-	300,000	300,000
Property Purchase fund	300,000	-	-	(300,000)	-
Social Inclusion Café fund	75,000	71,490	(65,880)	19,390	100,000
Upkeep and Refurbishment fund	45,000	-	(5,309)	5,309	45,000
General funds	366,550	429,140	(205,758)	(501,114)	88,818
Total unrestricted funds	**1,157,792**	**753,789**	**(512,915)**	**(3,146)**	**1,395,520**
Total funds	**1,217,843**	**1,221,637**	**(931,504)**	=	**1,507,976**

Notes forming part of the financial statements for the year ended 31 March 2022

19.0 Statement of funds

Analysis of movements in funds – previous year

	At 1 April 2020 £	Incoming £	Outgoing £	Transfers £	At 31 March 2021 £
Restricted funds					
Big Lottery fund	3,800	59,159	(61,673)	-	1,286
Counselling fund	-	114,870	(80,761)	-	34,109
Homeless fund	-	40,944	(40,944)	-	-
Independent Supported Living fund	-	50,000	(50,000)	-	-
Move on Support Worker fund	24,343	56,317	(56,004)	-	24,656
Rent fund	-	16,320	(16,320)	-	-
Syrian Refugee Project fund	26,395	(300)	(30,324)	4,229	-
Total restricted funds	**54,538**	**337,310**	**(336,026)**	**4,229**	**60,051**
Designated funds					
Ennerdale Mental Health Facility fund	50,000	168,345	(96,913)	(71,432)	50,000
Fixed Assets fund	19,225	-	(7,902)	49,919	61,242
Foyer Building fund	250,000	-	-	-	250,000
Foyer Development fund	10,000	-	(4,200)	4,200	10,000
Property Purchase fund	300,000	-	-	-	300,000
Social Inclusion Café fund	75,000	109,074	(111,432)	2,358	75,000
Upkeep and Refurbishment fund	45,000	-	(7,251)	7,251	45,000
General funds	280,329	368,994	(286,248)	3,475	366,550
Total unrestricted funds	**1,029,554**	**646,413**	**(513,946)**	**(4,229)**	**1,157,792**
Total funds	**1,084,092**	**983,723**	**(849,972)**	=	**1,217,843**

Big Lottery fund – This represents funding received from the Big Lottery to fund a Mediation Makes a Difference project; funding has been used to fund staff salaries and associated costs together with related running costs. The balance on the fund will be used to fund the future costs of the project.

Complex Needs fund – This represents funding received from Lancashire County Council; funding has been used to fund staff salaries, associated costs and to provide accommodation and support for homeless individuals with high and complex needs. The deficit incurred on this fund has been transferred to unrestricted general funds at the year end.

19.0 **Statement of funds (continued)**

Counselling fund – This represents funding received from Lancashire Care NHS Foundation Trust, NHS West Lancashire CCG and West Lancashire College; funding has been used to fund staff salaries, counselling costs and associated costs together with related running costs. The balance on the fund will be used to fund the future costs of the project.

Homeless fund – This represents funding received from Homeless Link; funding has been used to recruit a full time 'Homeless' Support Worker; funding has been used to fund staff salaries and associated costs together with related running costs. The balance on the fund will be used to fund the future costs of the project.

Independent Supported Living fund – This represents funding received from West Lancashire Borough Council; funding has been used to recruit a full time 'Independent Supported Living' Support Worker; funding has been used to fund staff salaries and associated costs. The balance on the fund will be used to fund the future costs of the project.

Move on Support Worker fund – This represents funding received from Lloyds Bank Foundation; funding has been used to recruit a full time 'Move on' Support Worker. The balance on this fund will be used to fund the salary and on costs of this staff member and associated costs.

Rent fund – This represents the four properties provided by West Lancashire Borough Council, on a rent free basis, and used by the Centre for its activities and to provide supported accommodation.

Veterans Inclusion fund – This represents funding received from the Armed Forces and Awards for All; funding has been used to fund staff salaries and associated costs together with related running costs and to provide support services and social inclusion opportunities to veterans who have served in the armed forces. The balance on the fund will be used to fund the future costs of the project.

Counselling Training fund – The Trustees have agreed that funds can be designated for investment for psychological and counselling training and service development and have agreed to create a designated fund for this project. The Trustees consider that this fund should be maintained at £50,000 at the end of the year.

Ennerdale Mental Health Facility fund – The Trustees have agreed that funds can be designated for the Ennerdale mental health facility, in addition funding has been received from NHS West Lancashire CCG, the Tudor Trust, West Lancashire Borough Council and West Lancashire College; these funds will be used to cover salary and on costs for staff, property rental and utilities and general running costs. The Trustees consider that the balance on this fund should be transferred to unrestricted general funds at the end of the year.

Fixed Assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets funded from general funds.

19.0 **Statement of funds (continued)**

Foyer Building fund – The charitable company is currently in the process of developing its own Foyer building to further improve and increase its supported accommodation offered to young people and young adults. Significant progress has been made during the year and the partnership between Calico Homes who are responsible for the build and will be the landlord is well established. The Trustees have agreed to create a designated fund for this project and have designated £250,000 to assist with the initial running and overhead costs once the build is complete.

Foyer Development fund – The Trustees have agreed that funds can be designated for Foyer development, which will include Foyer research, consultation and Foyer accreditation. As the development of the new Foyer building is well under way the Trustees now consider that the balance on this fund should be transferred to unrestricted general funds at the end of the year.

Heversham Refurbishment fund – The Trustees have agreed that funds can be designated for the refurbishment of the Heversham property used by the charitable company and have agreed to create a designated fund for this project. The Trustees consider that this fund should be maintained at £300,000 at the end of the year.

Property Purchase fund – During the year the charitable company purchased four properties in Skelmersdale, therefore enabling the charitable company to offer more supported accommodation services. As the aim of this fund is now complete, the Trustees consider that the balance on this fund should be transferred to unrestricted general funds at the end of the year.

Social Inclusion Café fund – The charitable company operates a number of 'Junk food cafés'; these cafés use food that would otherwise be wasted and turn it into delicious home cooked meals where people can eat on a 'pay as you feel' basis in money, time or skills. To assist with this funding has been received from Albert Hund, the Big Lottery, Council for Voluntary Service West Lancashire, DEFRA, Endeavour Learning Trust, Lancashire County Council, Revision and Shares Lancashire, together with donations from organisations and individuals, these funds have been used to fund staff salaries and associated costs together with related running costs. The Trustees consider that this fund should be maintained at £100,000 at the end of the year.

Upkeep and Refurbishment fund – The Trustees consider that the ongoing upkeep and refurbishment of both the exterior and interior of the properties used by the charitable company to provide safe and suitable accommodation is of major importance; the estimated current cost being approximately £45,000. In view of this the Trustees feel that it is prudent to create and maintain a designated fund to cover these ongoing costs.

General funds – These represent the free funds of the charitable company and are not designated for any particular purpose.

Notes forming part of the financial statements for the year ended 31 March 2022

20.0 Analysis of net assets between funds

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2022 are represented by: -				
Fixed assets	-	561,702	-	561,702
Current assets	188,500	808,734	118,900	1,116,134
Creditors	(76,044)	(63,734)	(30,082)	(169,860)
Total net assets	**112,456**	**1,306,702**	**88,818**	**1,507,976**

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2021 are represented by: -				
Fixed assets	-	61,242	-	61,242
Current assets	155,766	834,215	424,148	1,414,129
Creditors	(95,715)	(104,215)	(57,598)	(257,528)
Total net assets	**60,051**	**791,242**	**366,550**	**1,217,843**

21.0 Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charitable company in the year.

At the balance sheet date unpaid contributions of £2,217 (2021: - £1,723) were due to the fund.

22.0 Ultimate controlling party

The charitable company was controlled throughout the year by the Directors and Trustees holding office.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

England & Wales - Charity number 1064270

Accounts

BIRCHWOOD
A Place to Live & Grow

West Lancashire Crisis and Information Centre

(A company limited by guarantee)

REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered company number: - 03383296

(England and Wales)

Registered charity number: - 1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Contents

	Page
Legal and administrative information	1
Trustees Report and Statement of Trustees Responsibilities	2 – 9
Independent Examiners Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes forming part of the financial statements	13 – 28

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Legal and administrative information

Directors and Trustees	Mrs E D Hodgson – Chairperson Mrs M Walker – Vice-Chairperson (Deceased 22/07/2020) Mr A E Owens – Vice Chairperson (From 22/07/2020) Mr J Pemberton – Treasurer (Deceased 11/04/2020) Mr A M Kershaw – Treasurer (From 11/04/2020) Mrs G M Godson Mr M W Hodgson
Secretary	Ms S M Connell
Chief Executive Officer	Ms S M Connell
Working name	Birchwood
Registered company number	03383296 (England and Wales)
Registered charity number	1064270
Registered office and principal charity address	64 Heversham Birch Green Skelmersdale Lancashire WN8 6QQ
Independent Examiner	Mr C Sawyer FCCA Sawyer Quine & Co Chartered Certified Accountants 202 Merlin Park Ringtail Road Burscough Ormskirk Lancashire L40 8JY
Bankers	The Royal Bank of Scotland plc Chatham Customer Service Centre Waterside Court Chatham Maritime Chatham ME4 4RT

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

The Trustees are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the charitable company and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Governance structure

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 9 June 1997 and registered as a charity on 9 September 1997. The company is established under a Memorandum of Association, which established the powers of the charitable company and is governed by its Articles of Association which established the objectives and activities of the charitable company; both dated 9 June 1997, as amended by Special Resolution registered at Companies House on 15 April 2015. In the event of the charitable company being wound up the Trustees are required to contribute an amount not exceeding £1.00.

Appointment of Trustees
The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. Trustees who served during the year and up to the date of this report are detailed on page 1, legal and administrative information.

In accordance with the Memorandum and Articles of Association for the charitable company Trustees are elected at the Annual General Meeting with one-third standing down each year to provide a balance between continuity and experience and, therefore, providing the opportunity for new people to join the Board. Those standing down may put themselves forward for re-election.

Trustee induction and training
New Trustees participate in an induction programme in order to fully acquaint themselves with the activities and ethos of the Centre.

All Trustees are encouraged to participate in relevant training and development, which enhances their understanding and capabilities in their role as a Trustee.

Board functioning
The Board of Trustees meets quarterly or as deemed necessary throughout each financial year. The Board comprises all serving Trustees, all of whom have voting rights. In addition the Board may set up sub-committees with co-opted members for specific purposes only.

Decisions with implications for the organisation are brought to the Board by the Chief Executive Officer, including organisational priorities, risk assessment issues, matters regarding significant organisational change, major initiatives and major policy changes or development.

Governance structure (continued)

Risk management
The Trustees have examined the major strategic, business and operational risks which the charitable company may face and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure
Overall responsibility for policy and the direction of the charitable company rests with the Board of Trustees.

The Trustees employ a full-time Chief Executive Officer and a staff team to deliver the services of the charitable company. To manage the charitable company effectively the Chief Executive Officer has authority delegated from the Trustees for all strategic, operational, financial, quality assurance and human resource matters. Operational decisions of the charitable company are taken by the Chief Executive Officer who is also responsible for managing projects through the staff team and for ensuring that all strategic and operational requirements are met.

Objectives and activities

The key objectives and activities of the charitable company are set out in the Articles of Association and can be best summarised by the Vision and Mission statement as follows: -

- ***Vision***

Birchwood remains committed to its vision of changing the lives of young people, adults and communities for the better, by creating places of hope and belonging by enabling individuals and communities to realise their potential.

- ***Mission***

Birchwood is dedicated to the prevention of youth and adult homelessness, improving emotional health and wellbeing and reducing social isolation by empowering individuals to make positive and informed choices about their future lives. We do this by providing a range of housing related support services, mediation services, independent living support, community interventions and training and development opportunities to support young people and adults at risk of homelessness in the community.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are content that the charitable company has met the requirements as a result of the objectives and activities described above.

Trustees Report for the year ended 31 March 2021

Achievements and performance

- **Covid Response**

Throughout the challenges of Covid-19, Birchwood was fully focused on providing continuity and ensuring accessibility of services to our most vulnerable communities, as well as delivering new services, including the 'Self Isolation doesn't mean Social Isolation, Social Inclusion project'. Birchwood was instrumental in providing critical food hampers, emotional well-being, and crisis support, delivered through a blend of onsite face to face, virtual and home visiting working.

Birchwood services remained open and accessible throughout the pandemic, only one member of staff was furloughed, and no members of staff worked from home to ensure the needs of the community.

Birchwood was pleased to work collaboratively with key stakeholders to adapt services, seeing transformation and a willingness to collectively deliver services at an unprecedented rate. Birchwood was pleased to receive grant funding and donations from statutory partners, grant making bodies and the business community to help meet the increasing demand for services, during challenging times.

- **Housing Related Support and Accommodation Services**

Birchwood throughout the pandemic has continued to provide high quality housing related support, prevention, inclusion and outreach services to young people and adults with multiple and complex needs, who are homeless or at risk of homelessness.

Birchwood's young people's accommodation service which provides intensive day, evening and night support to enable young people to achieve independent living has operated throughout the year at 100% capacity with no voids. All outcomes for young people have been positive. The service continues to receive excellent feedback from commissioners, stakeholders, and service users.

Birchwood's Dispersed Service, following grant funding has been redesigned to ensure Housing First principles are at the centre of all housing support delivery. This enables Birchwood to work with those in the greatest housing need, who find it difficult to engage with statutory services. Birchwood continues to work closely with Lancashire County Council and West Lancashire Borough Council to identify the need and secure a complex needs housing scheme in West Lancashire to prevent homelessness.

- **Birchwood Foyer and Accommodation**

Building a Foyer for West Lancashire to improve and increase our supported accommodation offer for young people and young adults remains central to Birchwood's commitment to prevent and end homelessness. We are confident and optimistic that the Foyer build, one of Birchwood's key strategic ambitions, will be realised within the next financial year. Significant progress has been made throughout the year, which has kept this ambition alive. The partnership between Calico Homes and Birchwood is well established, planning is secured and funding from Homes England is expected to support the build enabling Birchwood to move forward.

Achievements and performance (continued)

- **Birchwood Foyer and Accommodation (continued)**

Throughout the year work has continued on the design of the building, establishing the revenue, and rent models and working closely with the local community to garner their support.

We continue to seek, identify, and acquire a portfolio of dedicated dispersed properties to provide stable long-term facilities for our service users for the years to come.

Birchwood's therapeutic crisis facility has provided much needed residential support for those people experiencing a mental health crisis. Over 60% of those accommodated at the service have no fixed abode which clearly impacts on their mental health and wellbeing. The service has helped individuals secure long term accommodation on discharge, improved their quality of life, reduced hospital admissions, and enabled early discharge from hospital.

Progression has been made to meet the increasing demand for accommodation to prevent homelessness, by identifying and investing in the right accommodation, for those who are at greatest need. We have identified two residential properties and intend to purchase both early in the next financial year. We are processing the leasing of two West Lancashire Borough Council properties and expect this to be completed early in the next financial year. Advanced discussions have taken place with West Lancashire Borough Council and Lancashire County Council to secure support contracts to provide enhanced services for those occupying the properties.

- **Mental Health and Well-being Centre**

The Ennerdale Mental Health Facility which opened in February 2020 remained open and fully functional throughout the year, despite the challenges of the Covid pandemic. It provided much needed mental health and wellbeing crisis support to the community at a time when other services withdrew support.

The service was recognised as taking the pressure off front line emergency services by taking referrals from Community Mental Health, Police, Children's and Adult Social Care, Self Referrals, and the local community. Throughout the year Birchwood has successfully worked with stakeholders including health and social care professionals to ensure the Ennerdale Mental Health Facility is recognised and commissioned by West Lancashire NHS Clinical Commissioning Group and Lancashire Care Foundation Trust for future service delivery. Birchwood is a key partner in the Community Mental Transformation working group and is part of the ICS, ICP and PCN structures, so therefore is well placed to secure funding and influence service delivery.

- **Counselling Services**

Birchwood has realised its ambition to deliver Counselling Training, by becoming recognised by and registered with ABC Accreditation Body and BACP ethical body. The Counselling Training Centre will support Birchwood's counselling service. Birchwood has been successful in commissioning a Single Point of Access counselling service for individuals 16 years and over. Throughout the year we have further

Achievements and performance (continued)

- **Counselling Services (continued)**

developed our counselling services to ensure therapeutic talking therapies are accessible and available to those suffering from stress, anxiety, and depression.

- **Social Inclusion Service**

Birchwood's Social Inclusion Service delivered a wide range of integrated services throughout the year to improve well-being. The flagship project during the year was the 'Self Isolation doesn't mean Social Isolation, Social Inclusion project', which was critical to delivering support to those facing complex social issues, impacted by the pandemic throughout the West Lancashire community. Emotional and befriending support, hot meals and critical food hampers, online sessions and mental health support groups were developed at pace in response to community need. The service was recognised as a key partner in the West Lancashire borough wide strategy. It has been well received and described as a lifeline by stakeholders and the local community.

- **Digital Transformation**

Birchwood's commitment to embrace digital technology to improve service delivery, support staff by enabling real time reporting, collect key data, improve reporting, and create efficiencies throughout the organisation has gained significant momentum this year. We have identified key partners to work with, dedicated a member of staff to lead the transformation. Consultations with staff and service users have taken place to help identify the most suitable options.

Trustees, staff and volunteers

Birchwood thanks and recognises the commitment and hard work of Trustees, staff and volunteers. It is because of their endeavours that Birchwood is able to deliver high quality services and continues to develop services that help to change the lives of individuals who are vulnerable, at risk and on the margins of society.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 11.

The charitable company's Balance Sheet as detailed on page 12 shows a satisfactory position with net assets amounting to £1,217,843. This consists of restricted funds of £60,051 relating to specific projects, designated funds of £791,242 for specific future purposes as set aside by the Trustees out of unrestricted general funds and unrestricted general funds of £366,550 for the day-to-day general running of the charitable company.

The charitable company continued to operate its systems of financial control and monthly reporting throughout the year, with detailed controls in line with grant funding bodies.

Financial review (continued)

The Trustees would like to thank these grant funding bodies for their contributions during the financial year and for their continuing support. The Trustees are fully aware that if the Centre is to continue operating successfully it must continue to seek funding from a broad range of agencies. In particular the Trustees would wish to acknowledge the long-term support of Lancashire County Council and West Lancashire Borough Council.

The expenditure in the year supported the key charitable objectives enabling the Centre to provide safe, comfortable accommodation to people and the support and resources they need to make independent decisions about their future.

Reserves policy

The Trustees consider it prudent to attempt to maintain, as a minimum, unrestricted general funds at a level that equates to approximately six months expenditure.

At present, unrestricted general funds, which amounted to £366,550 as at 31 March 2021 do not reach this target level, and so it is the Trustees policy to build up funds to meet this target of six months by means of annual surpluses and, also, by adopting and maintaining a vigorous fundraising, publicity and marketing campaign to promote the objectives and activities of the charitable company.

Further analysis and explanation of the various funds held by the charitable company can be found in note 19 of the financial statements.

These policies are reviewed annually.

Investment powers

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment, using the unrestricted general funds, as the Trustees see fit.

Future developments

The priority for Birchwood remains consistent with previous years and its strategy which will deliver a range of support services for homeless individuals and those with complex needs, mental health and well-being needs. We will deliver this by bringing to reality the developments we have and continue to identify new opportunities, to ensure that all services are commissioned and funded appropriately, and that our services continue to be fully utilised by those most in need.

Birchwood intends to: -

- progress the development of the Birchwood Foyer to meet the needs of young people who are homeless and in housing need;
- seek to identify and acquire a portfolio of dedicated dispersed properties to provide stable long-

Future developments (continued)

term facilities for our service users for the years to come;

- work with stakeholders including health and social care professionals to ensure the Ennerdale Mental Health Facility is fully commissioned by West Lancashire NHS Clinical Commissioning Group and Lancashire Care Foundation Trust for future service delivery;
- progress the digital transformation and ensure all systems are fully adopted and the impact is fully realised, by introducing a data management system across all sites, and introduce IT systems to improve staff and service user experience and outcomes;
- to implement an organisational development plan to strengthen the Senior Management Team; and
- Birchwood will seek to reconfigure and develop services to meet the needs of communities impacted by the anticipated long-term effects of Covid-19.

Statement of Trustees Responsibilities

The Trustees, who are also the Directors of West Lancashire Crisis and Information Centre for the purposes 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), including Financial Reporting standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

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

Independent Examiner

Mr C Sawyer FCCA of Sawyer Quine & Co, Chartered Certified Accountants, has offered himself for re-appointment as Independent Examiner to the charitable company.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD: -

Mrs E D Hodgson
Chairperson

Dated: - 11 October 2021

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Independent Examiners Report to the Trustees of West Lancashire Crisis and Information Centre

I report to the charity Trustees on my examination of the financial statements of the charitable company for the year ended 31 March 2021, which are set out on pages 11 to 28.

Responsibilities and basis of report
As the charity's Trustees of the charitable company (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 Report
Since the charitable company's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants 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 the accounting 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.

Mr C Sawyer FCCA
Sawyer Quine & Co
Chartered Certified Accountants
202 Merlin Park
Ringtail Road
Burscough
Ormskirk Lancashire L40 8JY

Date: - 11 October 2021

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2021

Income and expenditure	Note	Restricted funds £	Un-restricted funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations	3	-	35,180	35,180	8,232
Income from charitable activities: -					
- Grants and contracts for the provision of supported accommodation, care, counselling, advice and information	4	337,310	284,306	621,616	432,663
- Residents fees for supported accommodation and care	4	-	325,379	325,379	374,513
Other trading activities	5	-	1,437	1,437	22,591
Income from investments: -					
- Interest receivable on bank deposits		-	111	111	885
Total income		337,310	646,413	983,723	838,884
Expenditure					
Raising funds					
- Fundraising and trading expenditure	7	-	8,167	8,167	8,622
Expenditure on charitable activities	8	336,026	505,779	841,805	599,089
Total expenditure		336,026	513,946	849,972	607,711
Net incoming resources before transfers		1,284	132,467	133,751	231,173
Gross transfers between funds		4,229	(4,229)	-	-
Net incoming resources after transfers, net income and net movement in funds for the year	9	5,513	128,238	133,751	231,173
Reconciliation of funds					
Total funds at 1 April 2020	19	54,538	1,029,554	1,084,092	852,919
Total funds at 31 March 2021	19	60,051	1,157,792	1,217,843	1,084,092

The Statement of Financial Activities contains all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Balance Sheet as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	**13**		61,242		19,225
Current assets					
Debtors	**14**	128,606		156,819	
Cash at bank and in hand		1,285,523		1,003,232	
		1,414,129		1,160,051	
Creditors: -					
amounts falling due within one year	**15**	(257,528)		(95,184)	
Net current assets			1,156,601		1,064,867
Net assets	**20**		**1,217,843**		**1,084,092**
Funds					
Restricted funds	**19**		60,051		54,538
Unrestricted funds					
Designated funds	**19**	791,242		749,225	
General funds	**19**	366,550		280,329	
			1,157,792		1,029,554
Total funds	**18, 19**		**1,217,843**		**1,084,092**

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

Approved by the Board of Directors on 11 October 2021 and signed on their behalf.

ON BEHALF OF THE BOARD: -

Mr A M Kershaw
Treasurer

The accompanying accounting policies and notes form an integral part of these financial statements.

Notes forming part of the financial statements for the year ended 31 March 2021

1.0 Statutory information

West Lancashire Crisis and Information Centre is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1, legal and administrative information.

The presentation currency of the financial statements is the Pound Sterling (£).

2.0 Accounting policies

2.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, the Companies Act 2006 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable;
- grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable;
- income from residents fees is credited to the Statement of Financial Activities in the year in which they are receivable;
- deferred income represents grants and funding received for future periods and is released to incoming resources in the period for which it has been received;
- income from other trading activities, which comprises income from the community food project, fundraising stalls and events and student placement fees, is accounted for on a receivable basis; and
- investment income, comprising of interest on bank deposits, is accounted for on a

2.0 **Accounting policies (continued)**

2.2 **Income recognition (continued)**

receivable basis.

2.3 **Donated services and facilities**

Donated services and facilities are included at the value to the charitable company where this can be quantified. Further analysis and information is provided in note 6.

2.4 **Expenditure recognition**

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis. These estimates are based on staff time.

2.5 **Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised at cost, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated over their estimated useful lives as follows: -

Computer equipment	- 33 1/3% on cost
Household goods	- 33 1/3% on cost
Motor vehicles	- 25% on cost

2.6 **Fund accounting**

Funds held by the charitable company are: -

- ***Restricted funds*** – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes;
- ***Designated funds*** – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects; and
- ***Unrestricted general funds*** – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial

Notes forming part of the financial statements for the year ended 31 March 2021

2.0 **Accounting policies (continued)**

2.6 **Fund accounting (continued)**

statements.

2.7 **Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

3.0 **Income from donations**

	Restricted funds	Un - restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Donations				
- Individuals and organisations	-	35,180	35,180	8,232
	=	35,180	35,180	8,232

Notes forming part of the financial statements for the year ended 31 March 2021

4.0 Income from charitable activities

	Restricted funds £	Un-restricted funds £	Total funds 2021 £	Total funds 2020 £
Grants and contracts for the provision of supported accommodation, care, counselling, advice and information: -				
Big Lottery	88,739	41,150	129,889	107,200
Coronavirus Job Retention Scheme	-	592	592	-
Council for Voluntary Service West Lancashire	-	21,300	21,300	12,000
DEFRA	-	37,129	37,129	-
Grantscape	-	-	-	15,840
Henry Smith Foundation	27,400	-	27,400	24,842
Homeless Link	62,703	-	62,703	-
John Moores Foundation	-	8,000	8,000	4,000
Lancashire Care NHS Foundation Trust	96,953	-	96,953	19,611
Lancashire County Council	-	13,811	13,811	9,900
Lancashire Mind	-	-	-	1,500
Lloyds Bank Foundation	28,917	-	28,917	47,917
NHS Blackburn with Darwen CCG	-	-	-	5,000
NHS West Lancashire CCG	21,500	160,000	181,500	139,000
Peter Lathom (Including the Lathom Educational Foundation)	-	2,000	2,000	1,500
Revision	-	13,000	13,000	16,000
Self Isolation Grant	-	10,000	10,000	-
Syrian Clothing Grant	400	-	400	-
Tanhouse Community Enterprise	-	-	-	8,000
The Tudor Trust	-	56,000	56,000	-
West Lancashire Borough Council	65,620	33,000	98,620	75,070
West Lancashire College	-	3,540	3,540	5,200
WRAP	-	12,745	12,745	-
	392,232	412,267	804,499	492,580
Less: Deferred income	(54,922)	(127,961)	(182,883)	(59,917)
	337,310	**284,306**	**621,616**	**432,663**

Notes forming part of the financial statements for the year ended 31 March 2021

4.0 Income from charitable activities (continued)

	Restricted funds £	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Residents fees for supported accommodation and care: -				
Housing benefit	-	120,886	120,886	117,744
Lancashire Care NHS Foundation Trust	-	100,200	100,200	109,800
Residents service charges	-	4,375	4,375	1,845
Stonham contract income	-	-	-	50,362
Supporting People contract income	-	101,136	101,136	96,258
	-	326,597	326,597	376,009
Less: Deferred income	-	(1,218)	(1,218)	(1,496)
	-	325,379	325,379	374,513

Housing benefit is stated after taking into account any losses arising from vacancies and absences.

5.0 Income from other trading activities

	Restricted funds £	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Community food project	-	37	37	4,019
Fundraising stalls and events	-	-	-	18,572
Student placement fees	-	1,400	1,400	-
	-	1,437	1,437	22,591

6.0 Donated services and facilities

	2021 £	2020 £
Donated facilities	16,320	16,320
	16,320	16,320

The Trustees acknowledge the contribution made by West Lancashire Borough Council for their continued support in providing, on a rent free basis, the four properties currently used by the Centre to provide shelter for homeless people. The value placed on this contribution by the Trustees is £16,320. The incoming equivalent is recognised within incoming resources and is included within grants and contracts for the provision of supported accommodation, care, counselling, advice and

6.0 **Donated services and facilities (continued)**

information.

An equivalent charge is included within charitable activities, provision of supported accommodation, care, counselling, advice and information.

7.0 **Raising funds**

	Restricted funds	Un - restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Fundraising and trading expenditure: -				
Community food project	-	8,167	8,167	2,526
Fundraising stalls and events	-	-	-	6,096
	-	8,167	8,167	8,622

Notes forming part of the financial statements for the year ended 31 March 2021

8.0 Expenditure on charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Provision of supported accommodation, care, counselling, advice and information: -				
Staff salaries and costs	199,265	227,262	426,527	318,272
Staff pensions	2,769	10,899	13,668	10,007
Agency staff costs	-	40,625	40,625	-
Coronavirus costs	-	40,908	40,908	-
Telephone	1,692	5,325	7,017	5,924
Advertising	400	125	525	108
Printing, postage and stationery	14	1,840	1,854	2,150
Computer maintenance and internet costs	599	16,288	16,887	6,988
Cleaning materials and costs	-	6,926	6,926	4,877
Repairs, renewals and refurbishment	3,460	12,002	15,462	24,987
Rent	16,320	8,557	24,877	30,445
Rates	-	1,123	1,123	2,620
Heat and light	-	8,113	8,113	10,246
Insurance	-	5,251	5,251	4,844
TV licence and costs	-	161	161	227
Life skills and removing barriers	58	4,509	4,567	1,592
Residents activities	-	471	471	50
Room hire	-	-	-	2,525
Mediation costs	2,454	-	2,454	2,587
Counselling costs	72,274	-	72,274	24,324
Staff training and well-being	24	1,288	1,312	8,166
Health and safety costs	-	3,024	3,024	17
Reference books	-	591	591	79
Subscriptions	375	3,508	3,883	1,685
Maharba Café	-	-	-	141
Travel expenses	666	7,278	7,944	7,675
Volunteer expenses	-	2,007	2,007	1,259
Service development and accreditation awards	-	840	840	-
Motor expenses	-	5,259	5,259	9,768
Sundry expenses	492	2,313	2,805	5,810
Depreciation: -				
- Computer equipment	-	1,537	1,537	192
- Household goods	-	-	-	503
- Motor vehicles	-	15,240	15,240	11,250
Balance carried forward	**300,862**	**433,270**	**734,132**	**499,318**

Notes forming part of the financial statements for the year ended 31 March 2021

8.0 Expenditure on charitable activities (continued)

	Un - Restricted funds £	Total restricted funds £	Total funds 2021 £	funds 2020 £
Provision of supported accommodation, care, counselling, advice and information: -				
Balance brought forward	**300,862**	**433,270**	**734,132**	**499,318**
Profit on disposal of fixed assets: -				
- Motor vehicles	-	(8,875)	(8,875)	-
	300,862	**424,395**	**725,257**	**499,318**

	Restricted funds £	Un - restricted funds £	Total funds 2021 £	Total funds 2020 £
Managing and administering the charity: -				
Staff salaries and costs	35,164	40,105	75,269	56,454
Accountancy fees	-	2,400	2,400	2,280
Professional and legal fees	-	28,854	28,854	25,739
Consultancy costs	-	4,338	4,338	-
Foyer accreditation and development costs	-	4,200	4,200	13,877
Bank charges	-	1,441	1,441	1,383
Credit card	-	46	46	38
	35,164	**81,384**	**116,548**	**99,771**
Total expenditure on charitable activities	**336,026**	**505,779**	**841,805**	**599,089**

Notes forming part of the financial statements for the year ended 31 March 2021

9.0 Net movement in funds for the year

The net movement in funds for the year is stated after charging: -

	2021 £	2020 £
Directors emoluments and other benefits etc (Note 10.0)	-	-
Staff costs (Note 10.0)	556,089	384,733
Accountancy fees		
Independent examination	2,400	2,280
Other services	468	468
Depreciation		
Owned assets (Note 13.0)	16,777	11,945
Profit on disposal of fixed assets	(8,875)	-
Hire of land and buildings	24,877	30,445

10.0 Staff costs and numbers

The staff costs during the year were as follows: -

	2021 £	2020 £
Staff salaries and costs	467,501	351,257
Social security costs	34,295	23,469
Agency staff	40,625	-
Staff pensions	13,668	10,007
	556,089	**384,733**

No employee received remuneration, including benefits, amounting to more than £60,000 in either period.

Twenty-four hour staff coverage is provided by the Centre, however, occasions sometimes arise and the Centre is required to use the services of agency staff to ensure that staff coverage is maintained.

The average number of full-time equivalent employees employed by the charitable company during the year was made up as follows: -

	2021	2020
Supported accommodation and care	20.0	16.0
Administration	1.0	1.0
Chief Executive Officer	1.0	1.0
	22.0	**18.0**

Notes forming part of the financial statements for the year ended 31 March 2021

11.0 Related party transactions and Trustees remuneration and expenses

The Trustees all give freely their time and expertise and did not receive any form of remuneration or other benefit in cash or kind, nor reimbursed expenses in either period.

12.0 Taxation

West Lancashire Crisis and Information Centre has charitable status, registered number 1064270, and is not subject to taxation by HM Revenue and Customs.

13.0 Tangible fixed assets

	Computer equipment	Household goods	Motor vehicles	Total
	£	£	£	£
Cost				
As at 1 April 2020	15,834	2,260	45,000	63,094
Additions	8,095	-	60,124	68,219
Disposals	-	-	(34,800)	(34,800)
As at 31 March 2021	23,929	2,260	70,324	96,513
Depreciation				
As at 1 April 2020	15,834	2,260	25,775	43,869
Charge for year	1,537	-	15,240	16,777
On disposals	-	-	(25,375)	(25,375)
As at 31 March 2021	17,371	2,260	15,640	35,271
Net book value				
As at 31 March 2021	**6,558**	=	**54,684**	**61,242**
As at 31 March 2020	=	=	**19,225**	**19,225**

The charitable company had capital commitments at 31 March 2021 amounting to £Nil (2020: - £Nil).

Notes forming part of the financial statements for the year ended 31 March 2021

14.0 Debtors

	2021 £	2020 £
Other debtors	-	1,400
Prepayments	8,950	4,633
Accrued income	119,656	150,786
	128,606	**156,819**

Accrued income comprises income and funding for this current accounting period and which had not been received at the end of the period.

15.0 Creditors: - amounts falling due within one year

	2021 £	2020 £
Other creditors	20,339	9,799
Other taxes and PAYE	10,627	6,685
Accrued expenses	42,460	17,287
Deferred income (Note 16.0)	184,102	61,413
	257,528	**95,184**

16.0 Deferred income

	2021 £	2020 £
Balance at 1 April 2020	61,413	50,140
Amount deferred in year	184,102	61,413
Released to Statement of Financial Activities	(61,413)	(50,410)
Balance at 31 March 2021	**184,102**	**61,413**

Deferred income comprises funding which the donor has specified must be used in future accounting periods.

17.0 Legal status of the charitable company

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.00.

Notes forming part of the financial statements for the year ended 31 March 2021

18.0 Reserves

	Total funds 2021 £	Total funds 2020 £
Balance at 1 April 2020	1,084,092	852,919
Net incoming resources for the year	133,751	231,173
Balance at 31 March 2021	**1,217,843**	**1,084,092**

19.0 Statement of funds

Analysis of movements in funds – current year

	At 1 April 2020 £	Incoming £	Outgoing £	Transfers £	At 31 March 2021 £
Restricted funds					
Big Lottery fund	3,800	59,159	(61,673)	-	1,286
Counselling fund	-	114,870	(80,761)	-	34,109
Homeless fund	-	40,944	(40,944)	-	-
Independent Supported Living fund	-	50,000	(50,000)	-	-
Move on Support Worker fund	24,343	56,317	(56,004)	-	24,656
Rent fund	-	16,320	(16,320)	-	-
Syrian Refugee Project fund	26,395	(300)	(30,324)	4,229	-
Total restricted funds	**54,538**	**337,310**	**(336,026)**	**4,229**	**60,051**
Designated funds					
Birchwood Junk Food Café fund	75,000	109,074	(111,432)	2,358	75,000
Ennerdale Mental Health Facility fund	50,000	168,345	(96,913)	(71,432)	50,000
Fixed Assets fund	19,225	-	(7,902)	49,919	61,242
Foyer Building fund	250,000	-	-	-	250,000
Foyer Development fund	10,000	-	(4,200)	4,200	10,000
Property Purchase fund	300,000	-	-	-	300,000
Upkeep and Refurbishment fund	45,000	-	(7,251)	7,251	45,000
General funds	280,329	368,994	(286,248)	3,475	366,550
Total unrestricted funds	**1,029,554**	**646,413**	**(513,946)**	**(4,229)**	**1,157,792**
Total funds	**1,084,092**	**983,723**	**(849,972)**	=	**1,217,843**

19.0 **Statement of funds (continued)**

Analysis of movements in funds – previous year

	At 1 April 2019 £	Incoming £	Outgoing £	Transfers £	At 31 March 2020 £
Restricted funds					
Big Lottery fund	1,847	107,200	(105,247)	-	3,800
Counselling fund	1,768	37,811	(45,048)	5,469	-
Move on Support Worker fund	20,629	49,842	(46,128)		24,343
Rent fund	-	16,320	(16,320)	-	-
Syrian Refugee Project fund	-	50,650	(24,255)	-	26,395
Total restricted funds	**24,244**	**261,823**	**(236,998)**	**5,469**	**54,538**
Designated funds					
Birchwood Junk Food Café fund	45,000	75,764	(45,663)	(101)	75,000
Ennerdale Mental Health Facility fund	50,000	79,586	(62,190)	(17,396)	50,000
Fixed Assets fund	31,170	-	(11,945)	-	19,225
Foyer Building fund	250,000	-	-	-	250,000
Foyer Development fund	10,000	-	(13,877)	13,877	10,000
Property Purchase fund	150,000	-	-	150,000	300,000
Upkeep and Refurbishment fund	45,000	-	(10,856)	10,856	45,000
General funds	247,505	421,711	(226,182)	(162,705)	280,329
Total unrestricted funds	**828,675**	**577,061**	**(370,713)**	**(5,469)**	**1,029,554**
Total funds	**852,919**	**838,884**	**(607,711)**	-	**1,084,092**

Big Lottery fund – This represents funding received from the Big Lottery to fund a Mediation Makes a Difference project; funding has been used to fund staff salaries and associated costs together with related running costs. The balance on the fund will be used to fund the future costs of the project.

Counselling fund – This represents funding received from Lancashire Care NHS Foundation Trust and NHS West Lancashire CCG; funding has been used to fund staff salaries, counselling costs and associated costs together with related running costs. The balance on the fund will be used to fund the future costs of the project.

Homeless fund – This represents funding received from Homeless Link; funding has been used to

19.0 **Statement of funds (continued)**

recruit a full time 'Homeless' Support Worker; funding has been used to fund staff salaries and associated costs together with related running costs.

Independent Supported Living fund – This represents funding received from West Lancashire Borough Council; funding has been used to recruit a full time 'Independent Supported Living' Support Worker; funding has been used to fund staff salaries and associated costs..

Move on Support Worker fund – This represents funding received from the Henry Smith Foundation and Lloyds Bank Foundation; funding has been used to recruit a full time 'Move on' Support Worker. The balance on this fund will be used to fund the salary and on costs of this staff member and associated costs.

Rent fund – This represents the four properties provided by West Lancashire Borough Council, on a rent free basis, and used by the Centre for its activities and to provide supported accommodation.

Syrian Refugee Project fund – This represents funding received from Lancashire County Council and West Lancashire Borough Council; funding has been used to fund staff salaries and associated costs together with related running costs. The deficit incurred on this fund has been transferred to unrestricted general funds at the year end.

Birchwood Junk Food Café fund – The charitable company operates a number of 'Junk food cafés'; these cafés use food that would otherwise be wasted and turn it into delicious home cooked meals where people can eat on a 'pay as you feel' basis in money, time or skills. During the Covid-19 pandemic support has been given to people by the provision of hot meals and critical food hampers. To assist with this funding has been received from the Big Lottery, Council for Voluntary Service West Lancashire, DEFRA, Self Isolation grant, West Lancashire Borough Council and WRAP together with donations from organisations and individuals, these funds have been used to fund staff salaries and associated costs together with related running costs. The Trustees consider that this fund should be maintained at £75,000 at the end of the year.

Ennerdale Mental Health Facility fund – The Trustees have agreed that funds can be designated for the Ennerdale mental health facility, in addition funding has been received from John Moores Foundation, NHS West Lancashire CCG, the Tudor Trust and West Lancashire College, together with donations from organisations and individuals; these funds will be used to cover salary and on costs for staff, property rental and utilities and general running costs. The Trustees consider that this fund should be maintained at £50,000 at the end of the year.

Fixed Assets fund – This fund identifies those funds that are not free funds as they represent the net book value of tangible fixed assets funded from general funds.

Foyer Building fund – The charitable company is currently in the process of developing its own Foyer building to further improve and increase its supported accommodation offered to young people and young adults. Significant progress has been made during the year and the partnership

19.0 **Statement of funds (continued)**

between Calico Homes who will be responsible for the build and will be the landlord is well established. The Trustees have agreed to create a designated fund for this project and have designated £250,000 to assist with the initial running and overhead costs once the build is complete.

Foyer Development fund – The Trustees have agreed that funds can be designated for Foyer development, which will include Foyer research, consultation and Foyer accreditation. The Trustees consider that this fund should be maintained at £10,000 at the end of the year.

Property Purchase fund – The Trustees have been looking to purchase a number of properties in Skelmersdale, therefore enabling the charitable company to offer more supported accommodation services. At present the Trustees have designated £300,000 to this fund.

Upkeep and Refurbishment fund – The Trustees consider that the ongoing upkeep and refurbishment of both the exterior and interior of the properties used by the charitable company to provide safe and suitable accommodation is of major importance; the estimated current cost being approximately £45,000. In view of this the Trustees feel that it is prudent to create and maintain a designated fund to cover these ongoing costs.

General funds – These represent the free funds of the charitable company and are not designated for any particular purpose.

20.0 **Analysis of net assets between funds**

Current year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2021 are represented by: -				
Fixed assets	-	61,242	-	61,242
Current assets	155,766	834,215	424,148	1,414,129
Creditors	(95,715)	(104,215)	(57,598)	(257,528)
Total net assets	**60,051**	**791,242**	**366,550**	**1,217,843**

20.0 **Analysis of net assets between funds (continued)**

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2020 are represented by: -				
Fixed assets	-	19,225	-	19,225
Current assets	91,550	767,733	300,768	1,160,051
Creditors	(37,012)	(37,733)	(20,439)	(95,184)
Total net assets	**54,538**	**749,225**	**280,329**	**1,084,092**

21.0 **Pension commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charitable company in the year.

At the balance sheet date unpaid contributions of £1,723 (2020: - £1,005) were due to the fund.

22.0 **Ultimate controlling party**

The charitable company was controlled throughout the year by the Directors and Trustees holding office.