



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

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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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

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-

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2021

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

Registered company number: -
03383296 (England and Wales)

- 10 -

Registered charity number: -
1064270

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 | | <u>337,310</u> | <u>646,413</u> | <u>983,723</u> | <u>838,884</u> |
| 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 | | <u>336,026</u> | <u>513,946</u> | <u>849,972</u> | <u>607,711</u> |
| 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 | <u>60,051</u> | <u>1,157,792</u> | <u>1,217,843</u> | <u>1,084,092</u> |

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 | | <u>1,285,523</u> | <u>1,003,232</u> |
| | | <u>1,414,129</u> | <u>1,160,051</u> |
| Creditors: - | | | |
| amounts falling due within one year | 15 | <u>(257,528)</u> | <u>(95,184)</u> |
| Net current assets | | <u>1,156,601</u> | <u>1,064,867</u> |
| Net assets | 20 | <u>1,217,843</u> | <u>1,084,092</u> |
| Funds | | | |
| Restricted funds | 19 | 60,051 | 54,538 |
| Unrestricted funds | | | |
| Designated funds | 19 | 791,242 | 749,225 |
| General funds | 19 | <u>366,550</u> | <u>280,329</u> |
| | | <u>1,157,792</u> | <u>1,029,554</u> |
| Total funds | 18, 19 | <u>1,217,843</u> | <u>1,084,092</u> |

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.

Registered company number: -
03383296 (England and Wales)

Registered charity number: -
1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | = | <u>35,180</u> | <u>35,180</u> | <u>8,232</u> |
| | = | <u>35,180</u> | <u>35,180</u> | <u>8,232</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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) |
| | <u>337,310</u> | <u>284,306</u> | <u>621,616</u> | <u>432,663</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | = | <u>101,136</u> | <u>101,136</u> | <u>96,258</u> |
| | - | 326,597 | 326,597 | 376,009 |
| Less: Deferred income | = | <u>(1,218)</u> | <u>(1,218)</u> | <u>(1,496)</u> |
| | = | <u>325,379</u> | <u>325,379</u> | <u>374,513</u> |

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 | = | <u>1,400</u> | <u>1,400</u> | = |
| | = | <u>1,437</u> | <u>1,437</u> | <u>22,591</u> |

6.0 Donated services and facilities

| | 2021 £ | 2020 £ |
|--------------------|----------------------|----------------------|
| Donated facilities | <u>16,320</u> | <u>16,320</u> |
| | <u>16,320</u> | <u>16,320</u> |

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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 | = | = | = | <u>6,096</u> |
| | = | <u>8,167</u> | <u>8,167</u> | <u>8,622</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | <u>300,862</u> | <u>433,270</u> | <u>734,132</u> | <u>499,318</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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) | - |
| | <u>300,862</u> | <u>424,395</u> | <u>725,257</u> | <u>499,318</u> |
| | | | | |
| | Un - Restricted funds £ | Total 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 |
| | <u>35,164</u> | <u>81,384</u> | <u>116,548</u> | <u>99,771</u> |
| Total expenditure on charitable activities | <u>336,026</u> | <u>505,779</u> | <u>841,805</u> | <u>599,089</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | <u>13,668</u> | <u>10,007</u> |
| | <u>556,089</u> | <u>384,733</u> |

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 | <u>1.0</u> | <u>1.0</u> |
| | <u>22.0</u> | <u>18.0</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | <u>23,929</u> | <u>2,260</u> | <u>70,324</u> | <u>96,513</u> |
| 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 | <u>17,371</u> | <u>2,260</u> | <u>15,640</u> | <u>35,271</u> |
| Net book value | | | | |
| As at 31 March 2021 | <u>6,558</u> | = | <u>54,684</u> | <u>61,242</u> |
| As at 31 March 2020 | = | = | <u>19,225</u> | <u>19,225</u> |

The charitable company had capital commitments at 31 March 2021 amounting to £Nil (2020: - £Nil).

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | <u>119,656</u> | <u>150,786</u> |
| | <u>128,606</u> | <u>156,819</u> |

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) | <u>184,102</u> | <u>61,413</u> |
| | <u>257,528</u> | <u>95,184</u> |

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 | <u>(61,413)</u> | <u>(50,410)</u> |
| Balance at 31 March 2021 | <u>184,102</u> | <u>61,413</u> |

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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 | <u>133,751</u> | <u>231,173</u> |
| Balance at 31 March 2021 | <u>1,217,843</u> | <u>1,084,092</u> |

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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 | | | | | |
| <i>Big Lottery fund</i> | 1,847 | 107,200 | (105,247) | - | 3,800 |
| <i>Counselling fund</i> | 1,768 | 37,811 | (45,048) | 5,469 | - |
| <i>Move on Support Worker fund</i> | 20,629 | 49,842 | (46,128) | | 24,343 |
| <i>Rent fund</i> | - | 16,320 | (16,320) | - | - |
| <i>Syrian Refugee Project fund</i> | - | <u>50,650</u> | <u>(24,255)</u> | - | <u>26,395</u> |
| Total restricted funds | <u>24,244</u> | <u>261,823</u> | <u>(236,998)</u> | <u>5,469</u> | <u>54,538</u> |
| Designated funds | | | | | |
| <i>Birchwood Junk Food Café fund</i> | 45,000 | 75,764 | (45,663) | (101) | 75,000 |
| <i>Ennerdale Mental Health Facility fund</i> | 50,000 | 79,586 | (62,190) | (17,396) | 50,000 |
| <i>Fixed Assets fund</i> | 31,170 | - | (11,945) | - | 19,225 |
| <i>Foyer Building fund</i> | 250,000 | - | - | - | 250,000 |
| <i>Foyer Development fund</i> | 10,000 | - | (13,877) | 13,877 | 10,000 |
| <i>Property Purchase fund</i> | 150,000 | - | - | 150,000 | 300,000 |
| <i>Upkeep and Refurbishment fund</i> | 45,000 | - | (10,856) | 10,856 | 45,000 |
| General funds | <u>247,505</u> | <u>421,711</u> | <u>(226,182)</u> | <u>(162,705)</u> | <u>280,329</u> |
| Total unrestricted funds | <u>828,675</u> | <u>577,061</u> | <u>(370,713)</u> | <u>(5,469)</u> | <u>1,029,554</u> |
| Total funds | <u>852,919</u> | <u>838,884</u> | <u>(607,711)</u> | = | <u>1,084,092</u> |

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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 | <u>(95,715)</u> | <u>(104,215)</u> | <u>(57,598)</u> | <u>(257,528)</u> |
| Total net assets | <u>60,051</u> | <u>791,242</u> | <u>366,550</u> | <u>1,217,843</u> |

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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 | <u>(37,012)</u> | <u>(37,733)</u> | <u>(20,439)</u> | <u>(95,184)</u> |
| Total net assets | <u>54,538</u> | <u>749,225</u> | <u>280,329</u> | <u>1,084,092</u> |

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.