

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

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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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2022

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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Trustees Report for the year ended 31 March 2022

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

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Trustees Report for the year ended 31 March 2022

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.

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Trustees Report for the year ended 31 March 2022

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.

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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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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		<u>467,848</u>	<u>753,789</u>	<u>1,221,637</u>	<u>983,723</u>
Expenditure					
Raising funds					
- Fundraising and trading expenditure	7	-	10,413	10,413	8,167
Expenditure on charitable activities	8	<u>418,589</u>	<u>502,502</u>	<u>921,091</u>	<u>841,805</u>
Total expenditure		<u>418,589</u>	<u>512,915</u>	<u>931,504</u>	<u>849,972</u>
Net incoming resources before transfers		49,259	240,874	290,133	133,751
Gross transfers between funds		<u>3,146</u>	<u>(3,146)</u>	-	-
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	<u>60,051</u>	<u>1,157,792</u>	<u>1,217,843</u>	<u>1,084,092</u>
Total funds at 31 March 2022	19	<u>112,456</u>	<u>1,395,520</u>	<u>1,507,976</u>	<u>1,217,843</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 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		<u>1,018,197</u>	<u>1,285,523</u>
		<u>1,116,134</u>	<u>1,414,129</u>
Creditors: -			
amounts falling due within one year	15	<u>(169,860)</u>	<u>(257,528)</u>
Net current assets		<u>946,274</u>	<u>1,156,601</u>
Net assets	20	<u>1,507,976</u>	<u>1,217,843</u>
Funds			
Restricted funds	19	112,456	60,051
Unrestricted funds			
Designated funds	19	1,306,702	791,242
General funds	19	<u>88,818</u>	<u>366,550</u>
		<u>1,395,520</u>	<u>1,157,792</u>
Total funds	18, 19	<u>1,507,976</u>	<u>1,217,843</u>

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	<u>(87,668)</u>	<u>162,344</u>
Net cash from operating activities		<u>255,171</u>	<u>332,099</u>
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		<u>33</u>	<u>111</u>
Net cash from investing activities		<u>(522,497)</u>	<u>(49,808)</u>
Net (Decrease)/Increase in cash and cash equivalents		<u>(267,326)</u>	<u>282,291</u>
Cash and cash equivalents at the beginning of the year		<u>1,285,523</u>	<u>1,003,232</u>
Cash and cash equivalents at the end of the year		<u>1,018,197</u>	<u>1,285,523</u>
Analysis of changes in net debt			
	At 1 April 2021 £	Cashflow £	At 31 March 2022 £
Cash at bank and in hand	<u>1,285,523</u>	<u>(267,326)</u>	<u>1,018,197</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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	=	<u>14,000</u>	<u>14,000</u>	<u>35,180</u>
	=	<u>14,000</u>	<u>14,000</u>	<u>35,180</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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)
	<u>467,848</u>	<u>344,216</u>	<u>812,064</u>	<u>621,616</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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	=	<u>105,064</u>	<u>105,064</u>	<u>101,136</u>
	-	395,593	395,593	326,597
Less: Deferred income	=	<u>(1,173)</u>	<u>(1,173)</u>	<u>(1,218)</u>
	=	<u>394,420</u>	<u>394,420</u>	<u>325,379</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 2022 £	Total funds 2021 £
Community food project		-	-	37
Student placement fees	=	<u>1,120</u>	<u>1,120</u>	<u>1,400</u>
	=	<u>1,120</u>	<u>1,120</u>	<u>1,437</u>

6.0 Donated services and facilities

	2022 £	2021 £
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 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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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	=	<u>10,413</u>	<u>10,413</u>	<u>8,167</u>
	=	<u>10,413</u>	<u>10,413</u>	<u>8,167</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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	<u>361,193</u>	<u>432,964</u>	<u>794,157</u>	<u>734,132</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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)
	<u>361,193</u>	<u>432,964</u>	<u>794,157</u>	<u>725,257</u>
	Un - Restricted funds £	Total 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
	<u>57,396</u>	<u>69,538</u>	<u>126,934</u>	<u>116,548</u>
Total expenditure on charitable activities	<u>418,589</u>	<u>502,502</u>	<u>921,091</u>	<u>841,805</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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	<u>13,189</u>	<u>13,668</u>
	<u>550,502</u>	<u>556,089</u>

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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	<u>1.0</u>	<u>1.0</u>
	<u>22.0</u>	<u>22.0</u>

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	<u>468,451</u>	<u>=</u>	<u>2,817</u>	<u>51,262</u>	<u>522,530</u>
As at 31 March 2022	<u>468,451</u>	<u>23,929</u>	<u>5,077</u>	<u>121,586</u>	<u>619,043</u>
Depreciation					
As at 1 April 2021	-	17,371	2,260	15,640	35,271
Charge for year	<u>645</u>	<u>2,698</u>	<u>78</u>	<u>18,649</u>	<u>22,070</u>
As at 31 March 2022	<u>645</u>	<u>20,069</u>	<u>2,338</u>	<u>34,289</u>	<u>57,341</u>
Net book value					
As at 31 March 2022	<u>467,806</u>	<u>3,860</u>	<u>2,739</u>	<u>87,297</u>	<u>561,702</u>
As at 31 March 2021	<u>=</u>	<u>6,558</u>	<u>=</u>	<u>54,684</u>	<u>61,242</u>

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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	<u>82,325</u>	<u>119,656</u>
	<u>97,937</u>	<u>128,606</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

	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)	<u>71,234</u>	<u>184,102</u>
	<u>169,860</u>	<u>257,528</u>

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	<u>(184,102)</u>	<u>(61,413)</u>
Balance at 31 March 2022	<u>71,234</u>	<u>184,102</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 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	<u>290,133</u>	<u>133,751</u>
Balance at 31 March 2022	<u>1,507,976</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 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					
<i>Big Lottery fund</i>	1,286	90,177	(85,792)	-	5,671
<i>Complex Needs fund</i>	-	31,945	(35,091)	3,146	-
<i>Counselling fund</i>	34,109	158,868	(120,854)	-	72,123
<i>Homeless fund</i>	-	83,796	(81,932)	-	1,864
<i>Independent Supported Living fund</i>	-	50,000	(46,045)	-	3,955
<i>Move on Support Worker fund</i>	24,656	25,000	(28,904)	-	20,752
<i>Rent fund</i>	-	16,320	(16,320)	-	-
<i>Veterans Inclusion fund</i>	-	<u>11,742</u>	<u>(3,651)</u>	-	<u>8,091</u>
Total restricted funds	<u>60,051</u>	<u>467,848</u>	<u>(418,589)</u>	<u>3,146</u>	<u>112,456</u>
Designated funds					
<i>Counselling Training fund</i>	-	-	-	50,000	50,000
<i>Ennerdale Mental Health Facility fund</i>	50,000	253,159	(208,998)	(94,161)	-
<i>Fixed Assets fund</i>	61,242	-	(22,070)	522,530	561,702
<i>Foyer Building fund</i>	250,000	-	-	-	250,000
<i>Foyer Development fund</i>	10,000	-	(4,900)	(5,100)	-
<i>Heversham Refurbishment fund</i>	-	-	-	300,000	300,000
<i>Property Purchase fund</i>	300,000	-	-	(300,000)	-
<i>Social Inclusion Café fund</i>	75,000	71,490	(65,880)	19,390	100,000
<i>Upkeep and Refurbishment fund</i>	45,000	-	(5,309)	5,309	45,000
General funds	<u>366,550</u>	<u>429,140</u>	<u>(205,758)</u>	<u>(501,114)</u>	<u>88,818</u>
Total unrestricted funds	<u>1,157,792</u>	<u>753,789</u>	<u>(512,915)</u>	<u>(3,146)</u>	<u>1,395,520</u>
Total funds	<u>1,217,843</u>	<u>1,221,637</u>	<u>(931,504)</u>	=	<u>1,507,976</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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					
<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>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>Social Inclusion Café fund</i>	75,000	109,074	(111,432)	2,358	75,000
<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>1,217,843</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.

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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.

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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	<u>(76,044)</u>	<u>(63,734)</u>	<u>(30,082)</u>	<u>(169,860)</u>
Total net assets	<u>112,456</u>	<u>1,306,702</u>	<u>88,818</u>	<u>1,507,976</u>

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	<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>

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.