

**WEST LANCASHIRE CRISIS AND INFORMATION**  
**CENTRE**

(A company limited by guarantee)

**'BIRCHWOOD'**

**REPORT AND AUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2023**

CHARITY COMMISSION  
FIRST CONTACT

17 OCT 2023

ACCOUNTS  
RECEIVED

**Registered company number: - 03383296**  
**(England and Wales)**

**Registered charity number: - 1064270**

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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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

### **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

*Registered company number: -  
03383296 (England and Wales)*

*Registered charity number: -  
1064270*

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

## **Trustees Report for the year ended 31 March 2023**

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

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

### **Governance structure**

#### *Governing document*

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

#### *Appointment of Trustees*

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

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

#### *Trustee induction and training*

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

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

#### *Board functioning*

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

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

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

## **Trustees Report for the year ended 31 March 2023**

### **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 2023**

### **Achievements and performance**

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

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

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

### ***Complex Needs, Rough Sleeper accommodation and Support Services***

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

### ***Mental Health and Well-being Hub***

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

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

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

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

## **Trustees Report for the year ended 31 March 2023**

### **Achievements and performance (continued)**

#### ***Birchwood Young Person's Retreat***

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

#### ***Data Transformation***

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

#### ***Team Development***

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

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

### **Financial review**

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

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

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

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

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

### **Trustees Report for the year ended 31 March 2023**

#### **Financial review (continued)**

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

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

#### **Reserves policy**

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

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

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

These policies are reviewed annually.

#### **Investment powers**

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

#### **Future developments**

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

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

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



## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

### **Trustees Report for the year ended 31 March 2023**

#### **Future developments (continued)**

for individuals most in need.

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

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

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

#### **Statement of Trustees Responsibilities**

The Trustees, who are also the Directors of West Lancashire Crisis and Information Centre for the purposes of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting standard 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to: -

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

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

*Registered company number: -*  
*03383296 (England and Wales)*

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*Registered charity number: -*  
*1064270*

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

## **Trustees Report for the year ended 31 March 2023**

### **Statement of Trustees Responsibilities (continued)**

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

### **Statement as to disclosure of information to auditors**

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

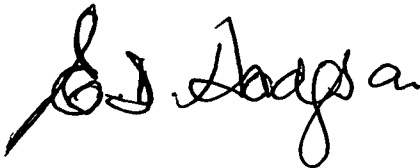
- so far as we are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware; and
- each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself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

### **Auditors**

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

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

**ON BEHALF OF THE BOARD: -**



**Mrs E D Hodgson**  
**Chairperson**

**Dated: - 19 September 2023**

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

### **Opinion**

We have audited the financial statements of West Lancashire Crisis and Information Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements: -

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

#### **Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

#### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

#### **Our responsibilities for the audit of the financial statements (continued)**

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

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

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of journals and key estimates and judgements made by management.

We gained an understanding of the legal regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were in breach of these laws and regulations, including fraud.

We made enquiries of management with regards to compliance with the above laws and regulations to ensure that there were no breaches.

As part of our audit, we performed sample testing, agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. We addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

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



Dated: - 19 September 2023

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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

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.

Registered company number: -  
03383296 (England and Wales)

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Registered charity number: -  
1064270

# **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

## **Balance Sheet as at 31 March 2023**

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

**ON BEHALF OF THE BOARD: -**



**Mr A M Kershaw**  
**Treasurer**

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



# WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

## Cash Flow Statement for the year ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Operating profit for the financial year	18	163,236	290,133
Adjustments for: -			
- Depreciation	13	30,827	22,070
- Loss on disposal of tangible fixed assets		2,749	-
- Interest received		(1,264)	(33)
- (Increase)/Decrease in trade and other receivables	14	(15,910)	30,669
- Increase/(Decrease) in trade and other payables	15	440,772	(87,668)
<b>Net cash from operating activities</b>		<u>620,410</u>	<u>255,171</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	13	(22,414)	(522,530)
Interest received		1,264	33
<b>Net cash from investing activities</b>		<u>(21,150)</u>	<u>(522,497)</u>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		599,260	(267,326)
Cash and cash equivalents at the beginning of the year		1,018,197	1,285,523
<b>Cash and cash equivalents at the end of the year</b>		<u>1,617,457</u>	<u>1,018,197</u>
<b>Analysis of changes in net debt</b>			
	At 1 April 2022 £	Cashflow £	At 31 March 2023 £
Cash at bank and in hand	<u>1,018,197</u>	<u>599,260</u>	<u>1,617,457</u>

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

#### **1.0 Statutory information**

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

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

#### **2.0 Accounting policies**

##### **2.1 Basis of preparation of accounts**

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

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

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

##### **2.2 Income recognition**

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

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

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

#### 2.0 Accounting policies (continued)

#### 2.3 Donated services and facilities

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

#### 2.4 Expenditure recognition

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

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

#### 2.5 Tangible fixed assets and depreciation

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

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

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

#### 2.6 Fund accounting

Funds held by the charitable company are: -

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

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

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

#### **2.0 Accounting policies (continued)**

#### **2.7 Pension costs**

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

#### **3.0 Income from donations**

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations				
- Individuals and organisations	<u>250</u>	<u>10,815</u>	<u>11,065</u>	<u>14,000</u>
	<u>250</u>	<u>10,815</u>	<u>11,065</u>	<u>14,000</u>

# WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

### 4.0 Income from charitable activities

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

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

### 4.0 Income from charitable activities (continued)

	Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Residents fees for supported accommodation and care: -</b>				
Housing benefit	-	327,531	327,531	168,839
Lancashire Care NHS Foundation Trust	-	109,500	109,500	118,800
Residents service charges	-	7,040	7,040	2,890
Supporting People contract income	-	<u>109,499</u>	<u>109,499</u>	<u>105,064</u>
	-	553,570	553,570	395,593
Less: Deferred income	-	-	-	(1,173)
	<u>=</u>	<u>553,570</u>	<u>553,570</u>	<u>394,420</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 2023 £	Total funds 2022 £
Student placement fees	-	560	560	1,120
	<u>=</u>	<u>560</u>	<u>560</u>	<u>1,120</u>

### 6.0 Donated services and facilities

	2023 £	2022 £
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.

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

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

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

accommodation, care, counselling, advice and information.

**7.0 Raising funds**

	<b>Restricted funds £</b>	<b>Un - restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Fundraising and trading expenditure: -</b>				
Community food project	=	<u>4,246</u>	<u>4,246</u>	<u>10,413</u>
	=	<u>4,246</u>	<u>4,246</u>	<u>10,413</u>

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

#### 8.0 Expenditure on charitable activities

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

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 2023

## 8.0 Expenditure on charitable activities (continued)

	Un - Restricted funds £	Total restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Provision of supported accommodation, care, counselling, advice and information: -</b>				
<b>Balance brought forward</b>	365,165	560,894	926,059	794,157
Loss on disposal of fixed assets: -				
- Computer equipment	=	<u>2,749</u>	<u>2,749</u>	=
	<u>365,165</u>	<u>563,643</u>	<u>928,808</u>	<u>794,157</u>
	Un - Restricted funds £	Un - restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Managing and administering the charity: -</b>				
Staff salaries and costs	40,597	49,687	90,284	80,597
Audit fees	1,696	4,004	5,700	5,400
Accountancy and bookkeeping services	4,805	11,338	16,143	17,340
Professional and legal fees	10,111	25,146	35,257	21,902
Foyer accreditation and development costs	-	1,400	1,400	1,400
Bank and credit card charges	383	904	1,287	295
	<u>57,592</u>	<u>92,479</u>	<u>150,071</u>	<u>126,934</u>
<b>Total expenditure on charitable activities</b>	<u>422,757</u>	<u>656,122</u>	<u>1,078,879</u>	<u>921,091</u>

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

#### **9.0 Net movement in funds for the year**

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

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

#### **10.0 Staff costs and numbers**

The staff costs during the year were as follows: -

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

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

	<b>2023</b>	<b>2022</b>
£60,001 - £70,000	1	1

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

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

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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

	2023	2022
Support staff, housing, homeless, mental health and inclusion social service	14.0	14.0
Administration	7.0	7.0
Chief Executive Officer	<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 £	Office equipment £	Computer equipment £	Household goods £	Motor vehicles £	Total £
<b>Cost</b>						
As at 1 April 2022	468,451	-	23,929	5,077	121,586	619,043
Additions	-	8,475	7,423	6,516	-	22,414
Disposals	-	-	<u>(6,000)</u>	-	-	<u>(6,000)</u>
As at 31 March 2023	<u>468,451</u>	<u>8,475</u>	<u>25,352</u>	<u>11,593</u>	<u>121,586</u>	<u>635,457</u>
<b>Depreciation</b>						
As at 1 April 2022	645	-	20,069	2,338	34,289	57,341
Charge for year	645	973	2,192	1,721	25,296	30,827
On disposals	-	-	<u>(3,251)</u>	-	-	<u>(3,251)</u>
As at 31 March 2023	<u>1,290</u>	<u>973</u>	<u>19,010</u>	<u>4,059</u>	<u>59,585</u>	<u>84,917</u>
<b>Net book value</b>						
As at 31 March 2023	<u>467,161</u>	<u>7,502</u>	<u>6,342</u>	<u>7,534</u>	<u>62,001</u>	<u>550,540</u>
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>

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

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

### 14.0 Debtors

	2023 £	2022 £
Other debtors	1,005	1,905
Prepayments	12,729	13,707
Accrued income	<u>100,113</u>	<u>82,325</u>
	<b><u>113,847</u></b>	<b><u>97,937</u></b>

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

### 15.0 Creditors: - amounts falling due within one year

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

### 16.0 Deferred income

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

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

### 17.0 Legal status of the charitable company

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

## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

### **18.0 Reserves**

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

# WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

## 19.0 Statement of funds

### Analysis of movements in funds – current year

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

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 2023

## 19.0 Statement of funds

### Analysis of movements in funds – previous year

	At 1 April 2021 £	Incoming £	Outgoing £	Transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
<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>
<b>Total restricted funds</b>	<b><u>60,051</u></b>	<b><u>467,848</u></b>	<b><u>(418,589)</u></b>	<b><u>3,146</u></b>	<b><u>112,456</u></b>
<b>Designated funds</b>					
<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
<b>General funds</b>	<b><u>366,550</u></b>	<b><u>429,140</u></b>	<b><u>(205,758)</u></b>	<b><u>(501,114)</u></b>	<b><u>88,818</u></b>
<b>Total unrestricted funds</b>	<b><u>1,157,792</u></b>	<b><u>753,789</u></b>	<b><u>(512,915)</u></b>	<b><u>(3,146)</u></b>	<b><u>1,395,520</u></b>
<b>Total funds</b>	<b><u>1,217,843</u></b>	<b><u>1,221,637</u></b>	<b><u>(931,504)</u></b>	<b><u>=</u></b>	<b><u>1,507,976</u></b>

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

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

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

#### 19.0 Statement of funds (continued)

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

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

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

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

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

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

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

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

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



## **WEST LANCASHIRE CRISIS AND INFORMATION CENTRE**

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

#### **19.0 Statement of funds (continued)**

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

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

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

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

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

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

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

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

## WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

#### 20.0 Analysis of net assets between funds

##### Current year

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

##### Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
<b>Fund balances at 31 March 2022 are represented by: -</b>				
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>
<b>Total net assets</b>	<b><u>112,456</u></b>	<b><u>1,306,702</u></b>	<b><u>88,818</u></b>	<b><u>1,507,976</u></b>

#### 21.0 Pension commitments

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

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

#### 22.0 Ultimate controlling party

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