

**WEST LANCASHIRE CRISIS AND INFORMATION
CENTRE**

(A company limited by guarantee)

‘BIRCHWOOD’

REPORT AND AUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

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

Registered charity number: - 1064270

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Contents

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Legal and administrative information

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

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

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

Governance structure

Governing document

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

Appointment of Trustees

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

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

Trustee induction and training

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

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

Board functioning

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

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

Governance structure (continued)

Board functioning (continued)

charitable company in order to ensure compliance with Ofsted and the requirement to appoint a Nominated Individual.

Risk management

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

Organisational structure

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

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

Objectives and activities

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

- **Vision**

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

- **Mission**

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

Public benefit

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

Public benefit (continued)

above.

Achievements and performance

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

Key achievements in 2023 – 2024

Birchwood Foyer development

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

Health Service Journal Partnership Awards 2024

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

Partnerships and funding successes

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

Workforce development

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

Achievements and performance (continued)

Workforce development (continued)

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

Risk management

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

January 2024 Strategy Workshop

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

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

Reflection on growth and expansion – 2019 to 2024

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

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

Achievements and performance (continued)

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

grow our workforce and respond to service needs.

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

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

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

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

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

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

Financial review

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

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

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

Financial review (continued)

Lancashire County Council and West Lancashire Borough Council.

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

Reserves policy

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

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

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

These policies are reviewed annually.

Investment powers

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

Future developments and strategic objectives

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Trustees Report for the year ended 31 March 2024

Future developments and strategic objectives (continued)

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

Statement of Trustees Responsibilities

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

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

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

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

Statement as to disclosure of information to auditors

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

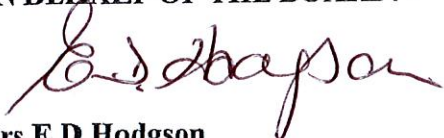
Trustees Report for the year ended 31 March 2024

Auditors

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

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

ON BEHALF OF THE BOARD: -



Mrs E D Hodgson
Chairperson

Dated: - 20th December 2024

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

Opinion

We have audited the financial statements of West Lancashire Crisis and Information Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements: -

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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. This description forms part of our Report of the Independent Auditors.

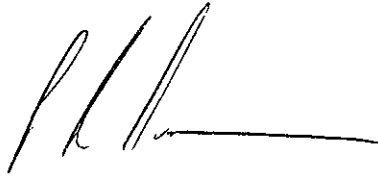
Use of our report

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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



Dated: - 20th December 2024

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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

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

ON BEHALF OF THE BOARD: -



Mr A M Kershaw
Treasurer

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

Cash Flow Statement for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Operating profit for the financial year	18	275,555	163,236
Adjustments for: -			
- Depreciation	13	39,090	30,827
- Loss on disposal of tangible fixed assets		-	2,749
- Interest received		(16,479)	(1,264)
- (Increase) in trade and other receivables	14	(89,991)	(15,910)
- (Decrease)/Increase in trade and other payables	15	(137,477)	440,772
Net cash from operating activities		<u>70,698</u>	<u>620,410</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(19,802)	(22,414)
Interest received		<u>16,479</u>	<u>1,264</u>
Net cash from investing activities		<u>(3,323)</u>	<u>(21,150)</u>
Net increase in cash and cash equivalents		67,375	599,260
Cash and cash equivalents at the beginning of the year		<u>1,617,457</u>	<u>1,018,197</u>
Cash and cash equivalents at the end of the year		<u>1,684,832</u>	<u>1,617,457</u>
Analysis of changes in net debt			
	At 1 April 2023 £	Cashflow £	At 31 March 2024 £
Cash at bank and in hand	<u>1,617,457</u>	<u>67,375</u>	<u>1,684,832</u>

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

1.0 Statutory information

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

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

2.0 Accounting policies

2.1 Basis of preparation of accounts

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

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

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

2.2 Income recognition

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

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 2024

2.0 Accounting policies (continued)

2.7 Pension costs

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

3.0 Income from donations

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

4.0 Income from charitable activities

	Restricted funds £	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Grants and contracts for the provision of supported accommodation, care, counselling, advice and information: -				
Armed Forces	-	-	-	4,066
Big Lottery	87,855	-	87,855	97,671
Employability Pilot	-	2,000	2,000	-
Lancashire Care NHS Foundation Trust	5,085	148,372	153,457	83,025
Lancashire County Council	52,230	4,671	56,901	55,540
Local Network Fund	27,923	4,077	32,000	-
Mental Health Crisis Support	-	157,000	157,000	-
Minds Matters	140,399	-	140,399	-
Next Steps	-	40,000	40,000	-
Nationwide Community	-	37,075	37,075	-
NHS Lancashire and South Cumbria ICB	57,600	-	57,600	57,600
NHS West Lancashire CCG	-	-	-	237,000
Revision	-	-	-	5,986
The Tudor Trust	-	38,771	38,771	27,104
The Veterans Foundation	4,986	-	4,986	15,014
West Lancashire Borough Council	66,320	-	66,320	92,364
West Lancashire College	-	-	-	4,532
	<u>442,398</u>	<u>431,966</u>	<u>874,364</u>	<u>679,902</u>
	Restricted funds £	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Residents fees for supported accommodation and care: -				
Housing benefit	77,106	530,504	607,610	327,531
Lancashire Care NHS Foundation Trust	-	94,998	94,998	109,500
Residents service charges	4,170	22,952	27,122	7,040
Supporting People contract income	-	122,079	122,079	109,499
	<u>81,276</u>	<u>770,533</u>	<u>851,809</u>	<u>553,570</u>

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

5.0 Income from other trading activities

	Restricted funds £	Un - restricted funds £	Total funds 2024 £	Total funds 2023 £
Student placement fees	=	<u>1,120</u>	<u>1,120</u>	<u>560</u>
	=	<u>1,120</u>	<u>1,120</u>	<u>560</u>

6.0 Donated services and facilities

	2024 £	2023 £
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 accommodation, care, counselling, advice and information.

7.0 Raising funds

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

8.0 Expenditure on charitable activities

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

8.0 Expenditure on charitable activities (continued)

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

9.0 Net movement in funds for the year

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

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

10.0 Staff costs and numbers

The staff costs during the year were as follows: -

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

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

	2024	2023
£60,001 - £70,000	1	1

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

10.0 Staff costs and numbers (continued)

	2024	2023
Support staff, housing, homeless, mental health and inclusion social service	14.0	14.0
Administration	7.0	7.0
Chief Executive Officer	<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 £
Cost						
As at 1 April 2023	468,451	8,475	25,352	11,593	121,586	635,457
Additions	-	924	9,964	8,914	-	19,802
Disposals	-	-	<u>(14,774)</u>	-	-	<u>(14,774)</u>
As at 31 March 2024	<u>468,451</u>	<u>9,399</u>	<u>20,542</u>	<u>20,507</u>	<u>121,586</u>	<u>640,485</u>
Depreciation						
As at 1 April 2023	1,290	973	19,010	4,059	59,585	84,917
Charge for year	645	3,005	3,454	4,139	27,847	39,090
On disposals	-	-	<u>(14,774)</u>	-	-	<u>(14,774)</u>
As at 31 March 2024	<u>1,935</u>	<u>3,978</u>	<u>7,690</u>	<u>8,198</u>	<u>87,432</u>	<u>109,233</u>
Net book value						
As at 31 March 2024	<u>466,516</u>	<u>5,421</u>	<u>12,852</u>	<u>12,309</u>	<u>34,154</u>	<u>531,252</u>
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>

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

14.0 Debtors

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

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

16.0 Deferred income

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

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 2024

18.0 Reserves

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

19.0 Statement of funds

Analysis of movements in funds – current year

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

19.0 Statement of funds

Analysis of movements in funds – previous year

	At 1 April 2022 £	Incoming £	Outgoing £	Transfers £	At 31 March 2023 £
Restricted funds					
<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>
Total restricted funds	<u>112,456</u>	<u>381,653</u>	<u>(422,757)</u>	<u>(46,622)</u>	<u>24,730</u>
Designated funds					
<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
General funds	<u>88,818</u>	<u>412,566</u>	<u>(240,418)</u>	<u>64,976</u>	<u>325,942</u>
Total unrestricted funds	<u>1,395,520</u>	<u>864,708</u>	<u>(660,368)</u>	<u>46,622</u>	<u>1,646,482</u>
Total funds	<u>1,507,976</u>	<u>1,246,361</u>	<u>(1,083,125)</u>	=	<u>1,671,212</u>

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

19.0 Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

19.0 Statement of funds (continued)

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

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

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

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

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

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

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

WEST LANCASHIRE CRISIS AND INFORMATION CENTRE

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

20.0 Analysis of net assets between funds

Current year

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

Previous year

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fund balances at 31 March 2023 are represented by: -				
Fixed assets	-	550,540	-	550,540
Current assets	33,224	1,191,587	506,493	1,731,304
Creditors	<u>(8,494)</u>	<u>(421,587)</u>	<u>(180,551)</u>	<u>(610,632)</u>
Total net assets	<u>24,730</u>	<u>1,320,540</u>	<u>325,942</u>	<u>1,671,212</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 £205 (2023: - £6,153) were due to the scheme.

22.0 Ultimate controlling party

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