LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

England & Wales · Charity number 1069356

Details

Other names	BOSTON DISTRICT COUNCIL FOR VOLUNTARY SERVICE, SOUTH LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE
Status	Registered
Legal form	Charitable company
Company number	03503128
Registered	1998-04-30
Register	View on the Charity Commission register

Contact

Address	The Len Medlock Voluntary Centre St. Georges Road Boston Lincolnshire PE21 8YB
Phone	01205510888
Email	finance@lincolnshirecvs.org.uk
Website	www.lincolnshirecvs.org.uk

Activities

Objects: (1) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE LOCAL GOVERNMENT DISTRICTS OF BOSTON, SOUTH HOLLAND AND SOUTH KESTEVEN AND THE NEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") AND IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS; (2) TO PROMOTE AND ORGANISE CO-OPERATION IN ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END TO BRING TOGETHER IN COUNCIL REPRESENTATIVES OF THE VOLUNTARY ORGANISATIONS AND STATUTORY AUTHORITIES WITHIN THE AREA OF BENEFIT

Activities: Lincolnshire Community and Voluntary Service is a third sector infrastructure organisation, the accredited Volunteer Centre Operator and provides social prescribing link worker services in our area of benefit.We promote volunteering, build social fabric, boost resilience and support the health and wellbeing of

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communities & individuals by working with strategic partners identifying local needs

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BOSTON, SOUTH HOLLAND AND SOUTH KESTEVEN AND THE NEIGHBOURHOOD
- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,731,190	£1,526,901	£659,791	50
2024-03-31	£1,535,700	£1,482,760	£455,502	50
2023-03-31	£1,479,023	£1,497,620	£402,562	54
2022-03-31	£1,208,645	£1,193,492	£421,159	41
2021-03-31	£1,009,137	£974,175	£406,006	34

Trustees

Name	Role	Appointed
John Christopher Latham	Chair	2021-03-17
Peter John Bateson		2021-06-01
Stephen Hall		2018-01-04

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LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

England & Wales - Charity number 1069356

Accounts





Lincolnshire Community and Voluntary Service

Annual Report

April 2024 - March 2025



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About Lincolnshire Community and Voluntary Service

Lincolnshire Community and Voluntary Service (LCVS) has provided support and leadership as the Local Infrastructure Organisation for the voluntary and community sector in South and East Lincolnshire for over 25 years.

We offer guidance and training to organisations so that they can focus their energy toward making a difference in their communities. Our goal is to help these organisations operate efficiently and effectively, enabling them to focus on their vital work of improving lives.

At LCVS, we are passionate about promoting volunteering as a force for positive change, while upholding the highest standards of excellence and good practice. In partnership with Voluntary Centre Services, we deliver an accredited Volunteer Centre service across the County. We provide a streamlined brokerage service to connect potential volunteers with organisations seeking volunteers.

As the leading provider of Social Prescribing Link Worker services in Lincolnshire, we are committed to delivering person-centred health and wellbeing support that empowers individuals. Through our work, we have become a driving force in the transformation of health and social care services across Lincolnshire.

Our work is pioneering, collaborative and inclusive enabling many hundreds of people each year to contribute to and benefit from social and economic wellbeing.

Our mission is to improve the health and wellbeing of people and create confident, resilient communities. We will achieve this by providing high quality, trusted community development, volunteering and social prescribing services.

Our vision is for Lincolnshire to have a strong, empowered community and voluntary sector that is in charge of its own future. It will be well-resourced and work sustainably and collaboratively to help individuals and communities achieve their ambitions and fulfil their potential.

Our Supporters and Funders

Lincolnshire COUNTY COUNCIL *Working for a better future*

SOUTH HOLLAND DISTRICT COUNCIL

BOSTON BOROUGH COUNCIL

East Lindsey DISTRICT COUNCIL

NHS Lincolnshire Integrated Care Board

served by One Team

South & East Lincolnshire Councils Partnership

Chair's Report - 2024-25

This is a very exciting time for the charity as this year has seen us commence our formal collaboration with Voluntary Centre Services (VCS) through the creation of a formal Partnership under the leadership of a Joint Chief Executive and Senior Leadership and Management Team. We have already started to see the benefits of our formal partnership working and I would like to thank our staff and volunteers for the way in which they have embraced it.



Volunteering remains at the heart of all we do and we are proud to have supported 1,596 people to access volunteering opportunities within their communities. Our new volunteering portal Team Kinetic has increased access to opportunities whilst we are working collaboratively to develop the Lincolnshire Vision for Volunteering and highlight the importance of volunteering and the community spirit that exists within our communities.



We continue to support local groups and organisations with advice, information and resources and we are proud to have helped secure over £1m of additional funding to enable the delivery of their vital services during these increasingly challenging times.



Our Social Prescribing Link Workers remain a key component of the Primary Care and Mental Health teams across Lincolnshire and supported 4,032 people during the year to make positive changes in their lives and improve their health and wellbeing.

This year has seen us develop our support for local community transport schemes and initiatives, creating a Community Transport Consortium for Lincolnshire. Community transport is an integral part of the sector and crucial for ensuring people can access services across our rural County.



Looking ahead, we continue to face very challenging times with the uncertainty around the economy and cost of living challenges. We will continue to work in partnership with local stakeholders to support our communities through these challenges.

The Board wishes to place on record the remarkable support given by employees and volunteers; their dedication and commitment is an example of the remarkable team that exists to further the aims of our organisation.



John Latham
Chair of Trustees

Lincolnshire Community and Voluntary Partnership

In August 2023, the Trustees of Lincolnshire CVS and Urban Challenge (Voluntary Centre Services) agreed to enter a formal Partnership under a federated arrangement and operate under a jointly appointed chief executive and senior leadership team.

LCVS and VCS have a strong history of collaboration and joint delivery of services and have achieved success over many years through working together and supporting each other. Our Directors and Trustees recognise the importance of working together to safeguard the long-term future of our organisations and much-valued services. The aim is to make best use of our collective resources to strengthen the delivery of local infrastructure, volunteering and social prescribing services across Lincolnshire whilst building on our trusted local brands.

The Partnership model ensures both organisations retain their current Memorandum and Articles of Association, Charity Commission and Company House registrations and maintain separate Boards of Trustees, thereby retaining individual sovereignty and independence of decision-making and governing body status whilst collaborating on policy, financial and workforce planning. The joint Chief Executive was appointed in January 2024 with the formal partnership and joint Senior Leadership and Management Team on the 1st April 2024.

Since the end of the financial year, Trustees of LCVS and VCS (Urban Challenge) have made the decision to formally merge organisations on the 1st April 2026. This decision follows a successful period of working together as a formal partnership.

Our Senior Management Team



Ben Rollett
CEO



Batul Dungarwalla
Deputy CEO



Heather Arnatt
Head of Peaple and Operations



Angela Dobson
Strategic Lead Volunteering & VCSE Development



Dianne Slapp
Strategic Lead Volunteering & VCSE Development



Kirsten Ingram
Strategic Lead Health and Wellbeing



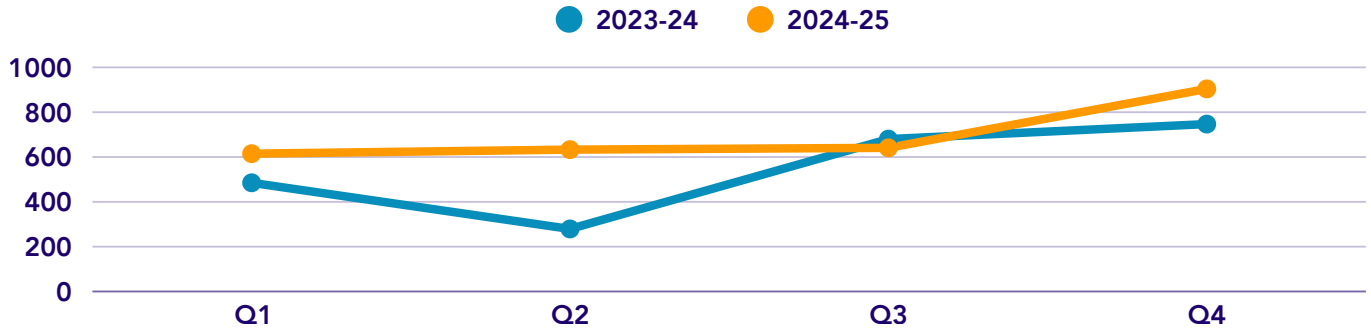
Sonia Lewis
Strategic Lead Health and Wellbeing

Supporting Volunteering

Lincolnshire Community and Voluntary Service in partnership with Voluntary Centre Services, deliver a nationally accredited Volunteer Centre Service. We provide support and advice on all aspects of volunteering, whether you are an individual, group or organisation. Lincolnshire Community and Voluntary Service holds the Volunteer Centre Quality Accreditation (VCQA).

In 2024-25, as Volunteer Centres Lincolnshire, we supported **2,793** individuals to access volunteering opportunities, this is an increase of over **27%** compared to 2,191 in 2023-24. This growth reflects our continued commitment to making volunteering more accessible, flexible, and impactful for both individuals and organisations

Volunteers Supported in each Financial Quarter



Our support included:

- **Tailored volunteering appointments** for individuals needing support and guidance to engage with suitable opportunities.
- **Administering a digital brokerage system** with supporting processes, enabling people to find and participate in volunteering activities at times that suit their schedules.
- **Free online training courses** designed to up-skill volunteers and enhance their appeal to organisations, while also helping organisations develop their current cohorts of volunteers.
- **Accessing micro-volunteering and employer-supported volunteering**, offering flexible and workplace-integrated ways to support local communities through volunteering activity.

Lincolnshire Volunteers Website Highlights:

1386 New Volunteers registered

151 New Organisations registered

1393 New Opportunities registered

47% of applying volunteers placed

99.6% organisations with opportunities received a referral

177,980 Website Views | **23,283** Website Visitors | **30,545** Website Visits

Building a Thriving VCFSE Sector

A core aspect of Lincolnshire Community and Voluntary Partnership's work is supporting and enabling the wider VCFSE sector in Lincolnshire to thrive. Our Communities and Volunteering Team is here to make a difference. Our aim is to equip groups with the tools and confidence they need to grow, deliver projects, and make a lasting impact in their communities. From practical advice and training to networking and collaboration, we help organisations turn ideas into action and strengthen the VCFSE sector across Lincolnshire.

827

Total number of **Organisations we supported** in 2024-5

231

Organisations were supported to become **Funding Ready**

£1,427,965

Value of **funding levered in** to organisations following our support

133

Organisations accessed our **free online training**

Support provided to VCFSE organisations

In 2024-25, we supported **827** organisations across Lincolnshire, helping them access tailored advice and resources. This included support for **Funding and Funding Ready Workshops, tailored Governance Advice, Networks and training, and Volunteer management.**



Our **free online platform** helps organisations promote volunteering opportunities to a wide audience of individuals keen to give their time. In 2024/25, we supported **227** organisations to advertise **1,847** volunteer roles.



We offer **free online training** providing access to over **100 courses** for groups and volunteers across Lincolnshire. This year, **387** individuals completed **976** courses.

Our monthly **Voluntary Sector Forums** bring staff and volunteers together to share skills, knowledge, and good practice, strengthening collaboration across the sector. In 2024/25, we delivered **12** forums with representation from **81** organisations. We continue to support the **Lincolnshire Volunteer Managers' Network**, which connects volunteer coordinators across the county. This year, **49** people from **43** organisations attended online sessions.



Through the **Lincolnshire Funders Alliance (LFA)**, we help Funders collaborate and respond to local needs. Activities include **Funding Fairs, networking events, and discussions on emerging trends and challenges.** In 2024/25, **213** people attended Funding Fairs and Meet the Funder events.



Social Prescribing

Lincolnshire Community and Voluntary Service in partnership with Voluntary Centre Services, employs Social Prescribing Link Workers on behalf of the Lincolnshire Integrated Care Board and the Mental Health Transformation Programme, as part of a wider programme of personalised care for Lincolnshire.

Social Prescribing Lincolnshire

Social Prescribing is a way of enabling people to make positive changes in their lives and within their communities by linking them to activities, voluntary and community groups and public services. Our Social Prescribing service offers one-to-one, person-centred support and advice to individuals, helping them to connect with their community, reduce social isolation and improve their health and well-being.



2,288
Inbound referrals

Our Social Prescribing Service received **2,288** inbound referrals in- 2024-25, each one representing someone reaching out for support to improve their wellbeing. Referrals come from a diverse network of health and community partners, including GP surgeries, mental health practitioners, social care teams, voluntary organisations and other community partners. We also accept and receive self-referrals, reflecting growing public awareness and trust in the service. Every referral begins a personal journey: from a conversation with a Link Worker to meaningful connections that help people regain confidence, independence, and community belonging.

Levels of Support

Every person referred to the Social Prescribing Service receives support that reflects their individual needs and circumstances. We provide three different levels of support from light-touch signposting to more intensive, hands-on assistance.

Level 1 - Signposting
At this level, participants receive tailored information and guidance to help them access relevant community groups, services, and activities independently.

516
Level 1

Level 2 - Solution Planning
Participants at this stage work with a Link Worker to identify barriers and develop a practical plan to achieve their personal goals.

505
Level 2

Level 3 - Support to Participate
For some individuals, more intensive, ongoing support is needed. Link Workers at this level provide hands-on assistance by attending sessions alongside participants, completing multiple referrals, or coordinating between health and community services.

561
Level 3

Social Prescribing

Through meaningful connections to local services, groups, and activities, our Link Workers help people take practical steps towards improving their wellbeing. Whether it's joining a social group, accessing financial advice, or finding a volunteering opportunity, these connections empower individuals to feel more in control of their health and their lives.

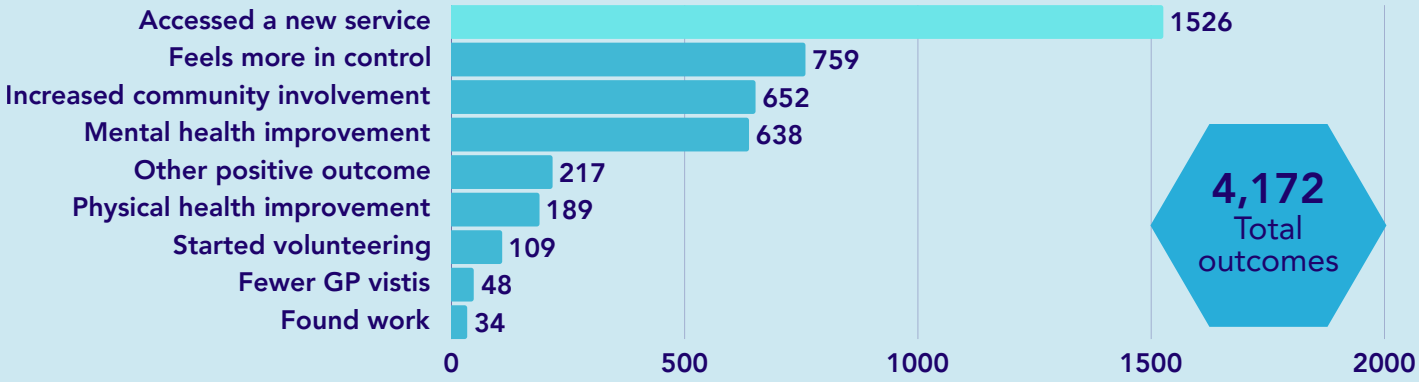
We continue to work closely with local partners and community organisations to ensure participants receive holistic support that meets both their social and practical needs.

5,346 Service Connections

Client Interactions & Outcomes

Our team carried out **41,894** client interactions during the year, offering a mix of one-to-one meetings, phone calls, and follow-up support.

Through these personalised connections, we have supported people to access new services. feel more in control of their lives, become more involved within their communities, increase their mental and physical health and more. The chart below shows the number of outcomes achieved in 2024-25.



These stories illustrate how personalised support and community connections can lead to real, lasting change in people's lives:

Empowered to Make Up My Own Mind

The participant decided that currently he was not ready to commit to attending the groups regularly as he felt they were not really for him. The participant saw it was a positive that they had given going to groups a chance, had taken control of this decision and was happy knowing what was out there for when it felt right for him.

Rebuilding after Bereavement

With the help from LCVP the participant was able to set up a memorial event alongside her late son's football club. They have also received help from CAB who supported with a PIP application and negotiating a new job role with her employer.

Thriving Communities Projects

PlaceTalk

The Placetalk programme received Community Investment Funding awarded to Lincolnshire CVS from the Theddlethorpe GDF Community Partnership. The programme aimed to gather over 1,000 conversations to gather information of the challenges, experiences and positives in the communities of Mablethorpe, Theddlethorpe and Withern.

These conversations would identify themes which could then be fed into and discussed in various Community Advisory Groups, which were made up of equal numbers of professionals working in the area as well as members of the public. This process was used to encourage and empower local people to address the diverse nature and issues of neighbourhoods through the stories, experiences and phenomena that make each community unique, and connect into sources of support and additional resources to develop ideas and wishes for their community.

Questions we asked included:

- What do you like about your community?
- What would you miss if it was no longer here?
- What would you like to see changed?
- Do you see a way this could be changed?
- How do you think you could help?
- What do you hope to see in the future?

Key Project Acheivements



949

people engaged with



793

One to one conversations



156

Focus groups



224

people engaged to create a 7 metre Community Street Art Wall displayed throughout the town



12+

VCFSE organisations supported to increase biodiversity and community wellbeing



6

young people supported to access Street Art workshops to paint High Street shutters

Thriving Communities Projects

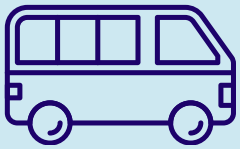
Community Transport Programme

The Community Transport programme is funded to work in the local authority districts in Lincolnshire of South Holland, Boston Borough and East Lindsey with existing schemes and any potential new ones, to develop community transport availability and accessibility especially in some of the most rural areas.

Currently most of the community transport available is via voluntary car schemes who presently focus on offering their service for medical appointments only.

This leaves a lot of unmet need surrounding social and mental wellbeing, as many members of the community are isolated and without access to transport to maintain relationships, attend groups to support their hobbies and interests or access their local high streets easily.

2024/25 data collected by LCC transport services show that nearly 900,000 miles were driven by volunteer drivers alone, of which the majority will have been medical journeys.



LCVP supported to facilitate the newly developed **Lincolnshire Community Transport Consortium (CTC).** This commenced in January 2025 and **10** schemes have joined. These are a mix of car, minibus and moped services from across the county.

LCVP's priority for the CT programme in 2025/26 is to **increase the availability of CT for social journeys to contribute to improved wellbeing.** We will be focusing on recruiting community drivers solely for social well-being journeys.

Community Enterprise Programme

Community Enterprise is an exciting initiative, delivered by Lincolnshire Community and Voluntary Partnership, in partnership with the National Centre for Rural Health and Care and Community Catalyst.

The programme offers support to local people, to set up and run their own small community enterprises who will offer a range of help and support within the home for older people and/or disabled people who want to live life their way.

Community Enterprises (CMEs) are helping people expand options and deliver more personalised support, with the goal of keeping their customers happy, safe, and independent in their own homes wherever possible.

Key project achievements this year included:

32 Community Enterprises supported



395 Participants supported in the East Coast area



58 New Volunteering Opportunities created



32 Jobs created in the East Coast area



Thriving Communities Projects

Thriving Environments - Boston

We have run a number of important environmental programmes across Boston including The Friendly Bench, Boston Green Volunteers, Naturehood and RiverCare Litter Picks. These programmes were funded and supported by various local and national charities, organisations and suppliers and helped us to create community gardens, carry out litter picks, and provide activities for the local community. We worked with local residents, and everyone was welcome to attend any of the community events. Activities are suitable for all ages and gloves and tools provided.

The 'Friendly Bench' is a friendly space for the whole community, where everyone is welcome, based outside Ancaster Court, in Broadfield Lane, Boston. They hold monthly events at the Friendly Bench when everyone is welcome to come along and make new friends.

The Boston Green Volunteers meet up to help maintain and clean up litter in the green areas around Boston town centre. They litter pick, weed and plant to improve our local environment and their group meets weekly.

Naturehood encourages people to get involved in improving the Boston area's wildlife habitats; developing a number of Naturehood sites across Boston. We have helped to build bug hotels, bird boxes, planted wildflowers and built log piles.

CORE20PLUS5

As part of the CORE20PLUS5 initiative, Lincolnshire NHS wanted to get children and young people across Lincolnshire with diabetes together to give them a chance to share their opinions and feedback on the service they have received. This is crucial to ensuring the services they receive are improved and issues they face are addressed. LCVP were commissioned to facilitate groups of young people living with diabetes to share their experiences and create peer support networks across the county.

52 unique people have engaged with the programme, by booking onto an activity or attending a meeting.

32 of those were children/young people (18 or younger).
20 of those were parents/guardians.

70 individual bookings were received for peer support activities including bowling and virtual reality experiences, as well as online meetings.

Statement of financial activities and balance sheet for the year ending 31st March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
INCOME & ENDOWMENTS FROM:				
Donations and Grants	93,000	-	93,000	93,720
Investment Income	6,350	-	6,350	2,574
Charitable Activities	230,290	1,401,550	1,631,840	1,439,406
TOTAL INCOME	329,640	1,401,550	1,731,190	1,535,700
EXPENDITURE ON:				
Charitable Activities	278,057	1,248,844	1,526,901	1,482,760
TOTAL EXPENDITURE	278,057	1,248,844	1,526,901	1,482,760
NET INCOME / EXPENDITURE	51,583	152,706	204,289	52,940
Fund Balances Brought Forward	429,193	26,309	455,502	402,562
Transfers between Funds	-	-	-	-
FUND BALANCES CARRIED FORWARD	**480,776**	**179,015**	**659,791**	**455,502**

	2025		2024	
FIXED ASSETS				
Tangible Fixed Assets		25,859		13,807
CURRENT ASSETS				
Debtors	16,335		30,256	
Cash at Bank and in Hand	663,833		946,363	
	680,168		976,619	
CREDITORS				
Amounts falling due within one year	46,236		534,924	
NET CURRENT ASSETS		633,932		441,695
TOTAL ASSETS LESS CURRENT LIABILITIES		659,791		455,502
THE FUNDS OF THE CHARITY				
Unresricted Funds		480,776		429,193
Restricted Funds		179,015		26,309
TOTAL CHARITY FUNDS		**659,791**		**455,502**







Boston

Len Medlock Centre
St Georges Road
Boston

PE21 8YB

01205 510888

Mablethorpe

Campus for Future Living
Stanley Avenue
Mablethorpe

LN12 1DP

01205 510888

Spalding

c/o Room 5
Priory Road Business Hub
Priory Road
Spalding
PE11 2XE

01205 510888

Lincolnshire Community and Voluntary Service

enquiry@lincolnshirecvs.org.uk
lincscvp.org.uk

Lincolnshire Community and Voluntary Services | Company Limited by Guarantee no. 3503128 | Charity Registration No: 1069356 | Len Medlock Centre, St Georges Road, Boston, Lincolnshire. PE21 8YB

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

(A company limited by guarantee)

Registered Company Number: 03503128

Charity Commission Registered Number: 1069356

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

SATURDAY

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A20 13/12/2025 #211

COMPANIES HOUSE

Company Information

Board of Trustees/Company Directors:

J.C. Latham (Chair)
S. Holdaway (Vice Chair)

P.J. Bateson
J.A. Ellis
S. Hall

Chief Executive Officer:	B.R. Rollett – appointed 1 April 2024
Company Secretary:	B. R. Rollett – appointed 1 April 2024
Registered Office:	Municipal Buildings West Street Boston Lincolnshire PE12 8QR
Auditor:	Saul Fairholm Limited Chartered Accountants 12 Tentercroft Street Lincoln LN5 7DB
Bankers:	Unity Trust Bank Plc 4 Brindley Place Birmingham B1 2JB

Annual Report of the Board of Trustees for the year ended 31 March 2025

The Trustees (who are also the Directors for the purposes of company law) present their annual report and the audited financial statements of Lincolnshire Community and Voluntary Service (the charity). In so doing, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" which requires the Directors to:

- select suitable accounting policies and 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The applicable accounting standards have been followed and the Directors are satisfied that the accounts give a true and fair view of the financial situation of the company for the year under review. The Trustees recognise that they are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Structure, Governance and Management

How the charity is constituted

The charity was registered as a charitable company limited by guarantee on 3 February 1998, charity number 1069356, company number 3503128, and its Memorandum and Articles of Association are its principle governing document. The company was formed as Boston District Council for Voluntary Service (CVS) and became South Lincolnshire CVS on 31 October 2006. A further change was approved on 15 March 2011 to bring East Lindsey into its area of benefit. The change of name to Lincolnshire Community and Voluntary Service (LCVS) was agreed by the membership at the Annual General Meeting held on 1 November 2011. The governing body of the Charity is its board of trustees/directors.

Recruitment and appointment of new trustees

The Articles of Association state that the number of trustees shall be no more than 15 and no fewer than 5. Trustee vacancies are advertised on our website and social media and targeted recruitment is used to promote board diversity and ensure that it has the appropriate balance of skills, knowledge and experience to fulfil its duties and responsibilities and oversee the charity's activities.

Prospective new trustees are invited to attend a board meeting before they confirm their interest. New trustees are elected by the existing board members and appointment is confirmed at the next annual general meeting. All new trustees are offered induction, training and support to enable them to fulfil their duties.

The board has 9 trustees registered as of 31 March 2025.

Organisational structure

The Chief Executive is the chief officer and head of paid service and is appointed by the trustees. The Chief Executive is supported by a management team of senior officers who represent the organisation's core areas of activity. All paid staff and LCVS volunteers are managed directly by a senior officer and aligned to our core purpose and core areas of activity.

The staff structure has continued to expand largely due to the ongoing Partnership work, aligning our organisation with VCS; social prescribing and investment in digital maturity and has deepened to support the Senior Leadership and Management Team. Our focus is on getting the balance right between delivering high quality impactful services and offering prudent best value.

The organisational structure is flexible and agile when circumstances require it. Changes over the last year have anticipated, and to some extent responded to, government policy on levelling up and working with local authorities to support local people and communities as we continue to deal with our community's cost of living challenges.

How decisions are made

The Board of Trustees approves the annual budget and business plan for the charity and sets overall policy, strategic direction and high-level objectives. It receives recommendations from its established sub-committees and the Chief Executive on matters that have significant strategic, operational and financial implications.

Day-to-day management of the charity is delegated to the Chief Executive by the Trustees. The Chief Executive is accountable to the Chairman and Board of Trustees on strategic and operational decision-making. Delegated authority is reserved to the Chief Executive to manage income and expenditure, establish new budget classes, authorise virements across budget classes and on all other operational financial decisions.

The Board has two standing sub-committees, which are Finance, Audit and Risk (FAR) and Governance, Nominations and Remuneration (GNR). Both have developed their terms of reference in the last year to strengthen decision-making and governance. The Board may from time-to-time establish task governance and oversight groups to review specific matters, advise on policy and use of resources and provide direction on any other issues that arise including, as necessary, investigatory and appeals panels. 'Link trustees' deepen insight into the core services and strengthen governance support for senior officers.

Wider networks and affiliations

The charity is rooted firmly in its local communities and has a deep sense of place. It is the accredited Volunteer Centre operator in the LCVS area of benefit and works in partnership with Voluntary Centre Services (VCS) to provide countywide coverage of these services through a co-production service agreement with Lincolnshire County Council.

LCVS is a partner in the Integrated Care System and a large provider of social prescribing link worker services in Lincolnshire. We work in partnership with VCS and collaborate regularly on projects which require mutually supportive working and countywide reach.

The charity is a member of two national bodies: the National Association for Voluntary and Community Action (NAVCA), the national membership body for local voluntary sector support and development organisations in England, and the National Council for Voluntary Organisations (NCVO) which champions volunteering and volunteer involving organisations.

LCVS is a founding member of Involving Lincs, the umbrella forum for voluntary and community leadership and advocacy in the county and the Lincolnshire Voluntary Engagement Team (LVET); a collective of strategic-minded voluntary sector organisations with an interest promoting collaborative cross-sector working on health and wellbeing within the Integrated Care System in Lincolnshire.

Risk management

The major risks to which the charity is exposed are identified by the board in its strategic risk register. Major risks are kept under regular review and systems and procedures are established to manage them.

The board is satisfied that the policy adopted in respect of risk exposure is sufficient to mitigate the impact of all but the most severe circumstances.

The Chief Executive and senior leadership team maintains a register of operational risks. Insurance policies cover possible losses, damage or other liabilities. The board supports outsourcing of key professional services to ensure

systems and policies are robust and properly maintained so that major risks are mitigated so far as is reasonably possible. Mechanisms are in place to review the income and expenditure of the charity regularly and robustly and ensure prudent management of the charity's financial resources.

The board has keeps governance under review to ensure that, as the risk factors change, the trustees are able to identify strategic risks and fulfil their duties and responsibilities.

Objectives and Activities

Objectives

The core purpose of the charity is to promote any charitable purposes for the benefit of the community in the south and east of Lincolnshire, to protect health and wellbeing and to organise co-operation in achievement of these purposes. LCVS is the Local Infrastructure Organisation for Lincolnshire, rooted in our communities and our core purpose is:

1. Leadership and advocacy
2. Partnerships and collaborations
3. Capacity building
4. Volunteering

The charity's aims are to:

- provide practical support to secure resources, build community capacity and boost resilience
- bring people together to have a stronger voice and influence and raise aspiration
- connect local voluntary and community organisations with strategic and system partners
- encourage and nurture volunteering opportunities and generate expectations and cultures in which volunteering can thrive
- enable people to contribute to and benefit from growth
- collaborate with partners to tackle the wider determinants of health and wellbeing

The charity's objectives are set out in its Business Strategy which are to:

- Put people first.
- Deliver quality services and excellent outcomes.
- Build resilience and financial stability.

The strategies and activities are designed to achieve this and to deliver it through partnership and collaboration. We have taken steps to understand and act on opportunities to broaden the charity's business model and strategy for sustainability, including new income generating opportunities.

In setting the charity's objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and have put in place policies to support its objects, promote equality and diversity and ensure that advice and information given is impartial, independent and confidential.

Significant activities

In 2024-25 our activities focused on mobilising and encouraging community action, strengthening our sector's voice and influence on decision-makers and funders.

- We provided practical support for local people and organisations, particularly to help those that face the greatest barriers to break through or get around them.
- We enabled networks of local organisations to raise skills and confidence and build resilience.
- We worked with partners to help foster an environment in which people and communities thrive and volunteering opportunities are nurtured and supported.
- We worked with Boston College to support student placements and engage in local research to support and develop our 'young leaders into governance' programme.

The main programmes, projects and services provided are outlined in the Statement of Financial Activities. LCVS provided essential advice, support, training and volunteer centre services to hundreds of local charities and

community groups. We worked closely with the Integrated Care System to deliver social prescribing as an enabler of integrated working for health and well-being. The charity provided a voice for the sector and made a significant difference to individuals and local community groups by building confidence, resilience and capacity, promoting health and wellbeing and securing vital funding, volunteers and other resources.

Significant activities included:

1. Supporting volunteering and community development activity.
2. Further developing social prescribing across Primary Care Networks and mental health integrated place-based teams.
3. Securing the funding and resources to sustain non-core funded project legacy where this had demonstrated positive outcomes and ongoing need.
4. Being an effective and valued strategic partner and engaging in leadership and advocacy in collaborative forums such as the Lincolnshire Voluntary Engagement Team, Involving Lincs, various advisory groups of the South and East Lincolnshire Councils Partnership, Boston Town Deal Board, Lincolnshire Community Mental Health Programme Oversight Group and the NHS Digital Data and Technology Board.
5. Developing the Lincolnshire Community Transport Consortium.
6. Securing funding to deliver services and projects to meet community needs including the Carers Pipeline and the Community Transport projects.

Achievements and Performance

We made steady progress in how we are performing against our strategic goals and delivered against targets set for local government core grant funded activities and projects funded by Government, NHS commissioners and grant makers that are listed in the notes to the Statement of Financial Accounts.

Through our community development and volunteering support activities LCVS:

- Registered and promoted over 500 volunteer roles for volunteer involving organisations.
- Supported 1,596 people to volunteer in a variety of different volunteering roles and activities.
- Delivered 5 funding workshops over the year and supported 63 community groups and organisations to become funding ready.
- Delivered 5 volunteer management workshops over the year supporting 47 volunteer involving organisations.
- Supported over 400 community groups and organisations with capacity building.
- Delivered a range of voluntary sector forums providing advice and information on a number of topics.
- Facilitated 770 community conversations through our Placetalk project.

The real achievements were around the outcomes of these activities.

- We supported local groups and organisations to secure over £500,000 of funding to develop and deliver their valuable services.
- The majority of volunteers were aged 19-25 or over 55, one quarter were aged 30-44. The top four reasons for volunteering included increasing chances of paid employment, giving something back to the community, improving skills and knowledge and building self-confidence.
- The Community Transport Consortium enabled members to support 25,188 passengers to access medical or social support.
- Our Carers Pipeline project supported 39 new community enterprises to support 446 clients in their own home to remain independent.
- We retained Silver status in the Defence Employer Recognition Scheme for our support for Forces, veterans and their families through our activities and recruitment and employment practices.

Our Social Prescribing service continued to grow and we supported 4,073 people to overcome personal barriers and challenges to access community based support and improve their health and wellbeing. The service achieved a variety of outcomes with participants reporting improved mental and physical health, feeling more in control, being more active within their community, accessing work or volunteering and needing to access NHS support less frequently.

Plans for the Future

In August 2023, the LCVS Board of Trustees agreed to enter a formal Partnership arrangement with Voluntary Centre Services (VCS) under a federated arrangement and operate under a jointly appointed chief executive and senior leadership team.

Since the end of the financial year, Trustees of LCVS and VCS (Urban Challenge) have made the decision to formally merge organisations on the 1st April 2026.

The Partnership model ensures both organisations retain their current Memorandum and Articles of Association, Charity Commission and Company House registrations and maintain separate Boards of Trustees, thereby retaining individual sovereignty and independence of decision-making and governing body status whilst collaborating on policy, financial and workforce planning.

The joint Chief Executive was appointed in January 2024 with the formal partnership and joint Senior Leadership and Management Team on the 1st April 2024.

We have already started to see the benefits of our formal partnership working and I would like to thank our staff and volunteers for the way in which they have embraced it.

Lincolnshire County Council and three of our four district local authorities have committed to continue core grant funding in 2024-25. We have increased the level of community development and volunteering activity on the coast through projects funded by the Theddlethorpe Community Investment Fund and the UK Shared Prosperity Fund.

We are pleased that we remain as the preferred supplier of Social Prescribing Link Worker services in Lincolnshire and are now contracted for 2024-25 through the Provider Selection Regime following a comprehensive procurement process. LCVS will continue its collaboration with VCS on social prescribing to develop the service in partnership with the Integrated Care System programme teams that are leading the development of health and care integration and Population Health Management. The focus for future social prescribing activity will continue to underpin effective integration with Primary Care Networks and Integrated Place Based Teams.

The charity will continue to focus on its core functions and added value activities, foster relationships with local government and health and care commissioners and seek opportunities to increase income generation and diversify activities that further our mission and vision and are consistent with the organisation's charitable objects.

Financial Review

The reserves of the charity at 31 March 2025 are £659,791 (2024 - £455,502) of which £178,777 (2024 - £26,309) are restricted. Current assets less current liabilities are £633,932 (2024 - £441,695) with the remainder of reserves of £25,859 (2024 - £13,807) being made up of fixed assets. The cash balance decreased from £946,363 to £663,833. The available free reserves, or Unrestricted Funds, increased resulting in a closing balance of £481,014 (2024 - £429,193).

Reserves Policy

Restricted reserves are monitored to ensure that the balance of funds held against defined outcomes and budget classes is sufficient to meet restricted liability.

Free reserves include the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Our policy is to ensure we have a minimum level of free reserve to cover potential loss of income and, in extremis, to shut down some or all of our functions. The balance of free reserves is designated to enable us to invest in developing the charity's resilience (people and systems) and strategy for sustainability. The charity's reserves may be spent on any of its objectives and to make sure the charity can meet its financial commitments.

The Board of Trustees has examined the charity's requirement for reserves in light of the major risks to the organisation and its wider responsibility to the sector as the local infrastructure organisation. The charity has a long-standing policy whereby unrestricted funds not committed to or invested in tangible assets held by the charity should not be less than six months of the expenditure including provision for 'wind-down' and staff redundancy in the event of reduced funds. This is a prudent contingency against the charity's legal and contractual obligations.

The board will keep this under review and designate its free reserves accordingly. We calculate six months of core costs to be around £500,000.

The charity's going concern basis must be judged on funding levels to 31 March 2026, which are secured, and ongoing strategic partnership with the county and district councils which has underpinned our core services for many years.

The Trustees are satisfied with the plans in place to create financial headroom and support the financial situation within which the charity is operating. They are confident that the organisation will continue to adapt, grow and provide invaluable community and person-focused services for the foreseeable future.

Principal funding sources

Principal funding sources and expenditure in the year ending 31 March 2025, make up our Statement of Financial Activities and are set out in detail on pages 14 & 15.

The cash flow of the charity is shown on page 16 and the notes contained within pages 17 to 28 provide further clarification.

Most of the income to the charity is derived from local authority grants, including county and district councils, to support our work as the local infrastructure organisation and accredited volunteer centre operator, and the NHS Additional Role Reimbursement Scheme and Lincolnshire Partnership Foundation Trust to deliver social prescribing services. The balance comprises grant income for projects that support the key objectives of the charity, plus charitable donations and income generated through DBS checking for volunteer involving organisations and private businesses.

Disclosure of Information to Auditors

We, the Directors of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

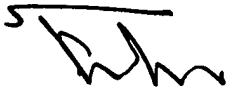
- There is no relevant audit information of which the company's auditors are unaware; and
- We have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Exemption Statement

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

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company Directors.

BY ORDER OF THE BOARD



J.C. Latham
Trustee

Dated: 5th December 2025

Independent Auditors Report to the Members of Lincolnshire Community and Voluntary Service

Opinion

We have audited the financial statements of Lincolnshire Community and Voluntary Service Limited for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair review of the state of the company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the period to 31st March 2026 from when the financial statements are authorised for issue. At the 1st April the charitable company's activities and going concern will merge with VCS.

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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual report 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which 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 agreements 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 explanation we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees annual report and from the requirement to prepare a strategic report.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Auditor's responsibilities for the audit of the financial statements (continued)

We have identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial experience, knowledge of the sector, a review of regulatory and legal correspondence and through discussions with Trustees and other management obtained as part of the work required by auditing standards. We have also discussed with the Trustees and other management the policies and procedures relating to compliance with laws and regulations. We communicated laws and regulations throughout the team and remined alert to any indications of non-compliance throughout the audit.

The potential impact of different laws and regulations varies considerably. The Charitable Company is subject to laws and regulations that directly impact the financial statements and we have assessed the extent of compliance with such laws as part of our financial statements audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgemental areas of the financial statements such as depreciation of tangible fixed assets. We carried out detailed substantive tests on accounting estimates, including reviewing the methods used by management to make those estimates, re-performing the calculation, and reviewing the outcome of prior year estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.
This description forms part of our auditor's report.

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 and Trustees those matters we are required to state to them in an auditor's 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 and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Roger White (ACA) (Senior Statutory Auditor)
For and on behalf of Saul Fairholm Limited, Statutory Auditor

12 Tentercroft Street
Lincoln
LN5 7DB

Date:

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

	Notes	2025 Unrestricted Funds	2025 Restricted Funds	Total	2024 Total
		£	£	£	£
Income from:					
Donations and grants receivable:					
Donations	22	-	-	-	720
Grants receivable	2	93,000	-	93,000	93,000
Investments:					
Interest receivable		6,350	-	6,350	2,574
Incoming resources from charitable activities	3	230,290	1,401,550	1,631,840	1,439,406
Total income		329,640	1,401,550	1,731,190	1,535,700
Expenditure on:					
Charitable activities	5	278,057	1,248,844	1,526,901	1,482,760
Total expenditure		278,057	1,248,844	1,526,901	1,482,760
Net income/(expenditure)		51,583	152,706	204,289	52,940
Fund balances brought forward	18 & 19	429,193	26,309	455,502	402,562
Transfers between funds	18 & 19	-	-	-	-
Fund balances carried forward	18 & 19	**480,776**	**179,015**	**659,791**	**455,502**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 16 to 27 form part of these financial statements.

Balance Sheet for the year ended 31 March 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	14		25,859		13,807
Current assets					
Debtors	15	16,335		30,256	
Cash at bank and in hand		663,833		946,363	
		680,168		976,619	
Creditors:					
Amounts falling due within one year	16	46,236		534,924	
Net current assets			633,932		441,695
Total assets less current liabilities			659,791		455,502
Income funds					
Unrestricted funds	18		480,776		429,193
Restricted funds	19		179,015		26,309
			659,791		455.502

The financial statements were approved and authorised for issue by the Board on 5th December 2025

Signed on behalf of the board of Trustees

J.C. Latham, Trustee

P.J. Bateson, Trustee

Company registration number: 03503128

The notes on pages 15 to 26 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		(267,889)	155,036
Cash flows from investing activities:			
Dividends, interest and rents from investments		6,350	2,574
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment	14	(20,991)	(1,034)
Net cash provided by (used in) investing activities		(14,641)	1,540
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		(282,530)	156,576
Cash and cash equivalents at the beginning of the reporting period		946,363	789,787
Cash and cash equivalents at the end of the reporting period		663,833	946,363

Reconciliation of net income/(expenditure) to net cash flow from operating activities		2025 £	2024 £
Net income /(expenditure) for the reporting period (as per the statement of financial activities)		204,289	52,940
Adjustments for:			
Depreciation charges	14	8,620	4,602
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		(6,350)	(2,574)
Loss/(profit) on sale of fixed assets	14	319	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		13,921	275,570
Increase/(decrease) in creditors		(488,688)	(175,502)
Net cash provided by (used in) operating activities		(267,889)	155,036

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting Policies

General Information

Lincolnshire Community and Voluntary Service is a company limited by guarantee registered in England and Wales. The address of the registered office of the charity is given in the charity information on page 1 of these financial statements.

Basis of Preparation of Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from the date of authorisation of these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves to enable the charity to continue as a going concern. The formal merger with VCS from 1st April 2026 will see the charitable activities of LCVS combine into one entity with the same charitable objectives.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements and estimates have been made in the process of applying the above accounting policies that have the most significant effect on the amounts recognised in the financial statements.

Tangible Fixed Assets – In order to calculate depreciation, an estimate must be made of the useful economic life of each asset along with an estimate of the residual value of the asset at the end of that time based on prices prevailing at the balance sheet date.

Accrued and Deferred Income – Several of the grants receivable span periods that cover each year end, the result of which has meant that income has needed to be accrued or deferred as necessary.

Details for both of these items are included within the accounting policies below.

Income Recognition

All income is recognised in the statement of financial activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Grants are recognised in the statement of financial activities when the conditions for receipt have been met. Investment income is accounted for in the period in which the charity is entitled to receipt. Donations and all receipts from charitable activities are reported gross and are accounted for on a receivable basis.

Income may be received in advance or on a defrayed basis from grantors. Where a project is time related i.e. to deliver support over a 12 month period, the income is recognised over that time period in the accounts, therefore if it is received at the beginning of a project the income is deferred across the period of time to which the project relates. If the income is related to specific outcomes, i.e. to deliver a specific number of workshops over a 12 month period, the income is recognised in the accounts when the outcomes are achieved.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Costs directly attributable to a project have been allocated to that project. Other non-allocable costs such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Operating Leases

Rental costs under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease with any lease 'holiday' period being considered within the payments report.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Equipment and fittings: 25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment annually by the Trustees/ Directors without revaluing the assets. Where the aggregate value of those assets is less than the aggregate that they are stated in the charity's accounts, a provision will be made for material impairment.

Fixed Assets

Fixed assets are included at cost, less accumulated depreciation.

Debtors and Creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Restricted Funds

Restricted funds can only be used for the specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which complies with these criteria is identified to the fund.

Unrestricted Funds

Unrestricted funds are donations or other income received or generated for the objectives of the charity, without further specified purposes. This income is available as general funds. Designated Reserves are those reserves which have been set aside from Unrestricted Funds for a specific future purpose or project.

Donated Goods, Services and Assets

Donated goods, services and assets are recognised at their fair value.

Gifts in Kind

Donated goods, facilities and services are recognised as income in the statement of financial activities when the following criteria are met:

- Entitlement: Control over the expected economic benefits that flow from the donation has passed to the charity and any performance conditions attached to the donation have been fully met.
- Probable: It is more likely than not that the economic benefits associated with the donated item will flow to the charity.
- Measurement: The fair value or value to the charity of the donated item can be measured reliably.

Contribution to Pension Funds

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution pension scheme for the benefit of the employees. The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting period.

Termination Payments

Termination payments are made when a post becomes redundant or when a compromise agreement is reached with an employee. These payments are funded from reserves.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Liability of the members

The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1.

2. Grants Receivable

	2025 Unrestricted Funds	2025 Restricted Funds	Total	2024 Total
	£	£	£	£
Local Authority	237,589	-	237,589	237,005
Institutional / Charitable grants	56,616	1,401,550	1,458,166	1,275,789
	294,205	1,401,550	1,695,755	1,512,794
Incoming resources from generated funds	93,000	-	93,000	93,000
Incoming resources from charitable activities	201,205	1,401,550	1,602,755	1,419,794
	294,205	1,401,550	1,695,755	1,512,794

3. Incoming resources from Charitable Activities

		2025 Unrestricted Funds	2025 Restricted Funds	Total	2024 Total
		£	£	£	£
Grants receivable	Note 2	201,205	1,401,550	1,602,755	1,419,794
Other management and service charges		884	-	884	1,754
Recharge of organisational purchases and other services		5,961	-	5,961	-
Client Services		5,092	-	5,092	6,100
Apprentice/Kickstart Incentives		-	-	-	1,500
DBS checks		16,195	-	16,195	9,990
Other		953	-	953	268
		230,290	1,401,550	1,631,840	1,439,406

4. Analysis of Restricted Income between Activities

	2025 Grants	2025 Activities	Total	2024 Total
	£	£	£	£
BBC Empowering Healthy Communities	-	-	-	19,260
Boston Big Local	657	-	657	15,000
Carers Pipeline	55,033	-	55,033	12,842
COPD	-	-	-	1,392
DTIP CRM	164,338	-	164.338	79,662
East Coast Community Fund	9,885	-	9.885	19,851
Governance Support Boston	2,475	-	2.475	3,300
Health Inequalities	-	-	-	18,867
Shine Community Asset Development – Naturehood Project	-	-	-	916
NHS Frontline Digitisation	-	-	-	64,668
Next Steps Dual Diagnosis	-	-	-	64,894
Placetalk	98,579		98,579	26,421
Social Prescribing – Mental Health	704,485	-	704,485	578,638
Social Prescribing – Primary Care Network	350,806	-	350,806	370,078
Lincolnshire County Council - Multiply	2,292	-	2,292	-
Medlock Charitable Trust	7,000		7,000	
Nature Hub	6,000		6,000	
	1,401,550	**-**	**1,401,550**	**1,275,789**

5. Charitable Activities

		2025 Unrestricted Funds	2025 Restricted Funds	Total	2024 Total
		£	£	£	£
Human resources					
Staff costs	Note 11	290,599	985,139	1,275,738	1,239,241
Training costs		3,751	2,733	6,484	3,874
Staff expenses		11,968	34,566	46,534	32,907
Volunteers' expenses		173	366	539	577
Facilities					
Rent and room hire		27,743	2,708	30,451	31,014
Communications and software costs		10,403	13,703	24,106	50,538
Office costs and organisational purchases		4,258	1,112	5,370	6,524
Insurance		5,988	-	5,988	5,661
Miscellaneous		5,187	3,479	8,666	5,320
Professional fees and advisory					
Legal and professional fees		37,634	32,980	70,614	69,855
Membership Fees		9,369	6,960	16,329	12,542
Activities	Note 6				
Publicity and information		1,765	5,476	7,241	6,545
DBS checks		9,671	658	10,329	6,986
Grants payable		2,800	-	2,800	-
Governance costs					
Audit & Accountancy fees		6,164	-	6,164	6,127
Trustees and Annual General meetings		247	-	247	174
Finance					
Bank charges		362	-	362	273
Capital costs	Note 6				
Depreciation		8,048	572	8,620	4,602
Loss on Disposal		319	-	319	-
		436,449	1,090,452	1,526,901	1,482,760
Reallocation of costs	Note 6	(158,392)	158,392	-	-
		278,057	1,248,844	1,526,901	1,482,760

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

6. Analysis of Restricted Expenditure between Activities

	Staff costs, facilities & professional fees	Activities & capital costs	Reallocation of costs	Total
	£	£	£	£
Social Prescribing – Mental Health	604,830	963	68,175	673,968
Social Prescribing – Primary Care Network	302,680	476	37,765	340,921
Carers Pipeline	39,910	1,500	13,623	55,033
Boston Big Local	447	-	210	657
DTIP CRM	54,407	-	20,992	75,399
East Coast Community Fund	7,884	26	1,975	9,885
Governance Support Boston	3,386	-	(911)	2,475
Nature Hub	4,706	-	1,294	6,000
Lincolnshire County Council – Multiply	123	-	-	123
Placetalk	65,373	3,741	15,269	84,383
	1,083,746	**6,706**	**158,392**	**1,248,844**

7. Board of Trustees Remuneration

No member of the Board of Trustees received any remuneration either directly or indirectly.

8. Board of Trustees Expenses

During the year the Trustees received £247 reimbursement of travel expenses (2024 - £174).

9. Board of Trustees Indemnity Insurance

During the year, insurance was purchased to indemnify the Board of Trustees against default on their part amounting to a cost of £1,749 (2024 - £1,562).

10. Board of Trustees Donations

No unconditional donations were made by Trustees.

11. Employee Emoluments

	2025 Total	2024 Total
	£	£
Wages and salaries	1,129,651	1,085,782
Social security costs	87,136	83,106
Pension costs	55,746	56,280
Redundancy costs	3,205	14,073
	1,275,738	1,239,241

Average number of employees for 2025 was 47 (2024 – 50).

No employees received total employee's benefits (excluding employer pension costs) of more than £60,000

12. Auditors Remuneration

	2025 Total	2024 Total
	£	£
Amounts payable to the auditors in respect of audit services	5,750	5,700
	5,750	5,700

13. Pensions – Defined Contribution Scheme

The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered in a fund independent from those of the company. A total of £55,746 (£14,301 Unrestricted & £41,445 Restricted) was contributed to the scheme during the year. (2024 - £56,280)

14. Tangible Fixed Assets

	Equipment and Fittings
	£
Cost	
At 1 April 2024	44,491
Additions	20,991
Disposals	(680)
At 31 March 2025	64,802
Depreciation	
At 1 April 2024	30,684
Charge for the year	8,620
Disposals	(361)
At 31 March 2025	38,943
Net book value	
At 31 March 2025	25,859
At 31 March 2024	13,807

15. Debtors

	2025 Total	2024 Total
	£	£
Trade debtors	14,514	6,698
Prepayments and accrued income	1,821	23,558
	16,335	30,256

16. Creditors: Amounts falling due within one year

	2025 Total	2024 Total
	£	£
Trade creditors	6,003	13,995
Other taxes and social security	-	17,126
Other creditors	4,321	24,518
Accruals and Deferred Income	35,912	479,285
	46,236	534,924

17. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 Total	2024 Total
	£	£
Not later than one year	21,696	21,803
Later than one and not later than five years	49,144	65,207
Later than five years	-	5,364
	70,840	92,374

18. Unrestricted Funds

	At 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2025
	£	£	£	£	£
General Fund	416,013	329,640	(264,877)	(13,180)	467,596
Designated Reserves	13,180	-	(13,180)	13,180	13,180
	429,193	**329,640**	**(278,057)**	**-**	**480,776**

Unrestricted funding consists of general funding and funds designated to support HR, IT, training and CPD along with supporting a strategy for sustainability. Funds have also been designated to office relocation attached to the development of the ongoing partnership arrangements with Voluntary Centre Services for which funds have also been designated.

19. Restricted Funds

	At 1 April 2024	Incoming Resources	Outgoing Resources	Net Transfers	At 31 March 2025
	£	£	£	£	£
Boston Big Local	-	657	(657)	-	-
Carers Pipeline	-	55,033	(55,033)	-	-
DTIP CRM	-	164,338	(75,399)	-	88,939
East Coast Community Fund	-	9,885	(9,885)	-	-
Governance Support Boston	-	2,475	(2,475)	-	-
Lincolnshire County Council – Multiply	-	2,292	(123)	-	2,169
Medlock Charitable Trust	-	7,000	-	-	7,000
Nature Hub	-	6,000	(6,000)	-	-
Placetalk	-	98,579	(84,383)	-	14,196
Social Prescribing - Mental Health	26,844	704,485	(673,968)	-	57,361
Social Prescribing - Primary Care Network	(535)	350,806	(340,921)	-	9,350
	26,309	**1,401,550**	**(1,248,844)**	**-**	**179,015**

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

Boston Big Local - Building pride in place through facilitating the development of 'nature hood' environmental projects

BBC Empowering Healthy Communities - Working with the borough council to deliver better outcomes for local communities in Boston, South and East Lincolnshire based on deprivation, health and wellbeing, community tensions and boosting post-covid recovery and resilience.

Health Inequalities - a project to investigate and develop a set of recommendations on how the social prescribing can improve health inequalities with targeted communities eg. Farming & Rural, Coastal, Eastern European as well as temporary residents, travellers and homeless people

Carers Pipeline – To initiate the care worker micro-social enterprise project primarily in the Mablethorpe & Theddlethorpe areas in conjunction with the National Centre for Rural health and Care (NCRHC) and Community Catalysts (CommCats). The project is grant funded by the Theddlethorpe Community Investment Fund (TCIF).

DTIP CRM – funding to develop a new Community Relationship Management system (CRM) to enable the move from Vbase which will work alongside Social RX and other county systems. This is a 5 yr plan that started in 23/24

ECCF – East Coast Community Funding - A Trusted Volunteer scheme with Boston Borough Council funded by GrantScape to train 120 environment volunteers in the South Holland, East Lindsey and Boston boroughs. This fund ends 30.6.24

Governance Support Boston –Working with PCN board members as part of a Governance Support review to recruit and mentor young people onto the Board. Funding is for 3 years 22/23 to 24/25

Placetalk – Thriving Community support in conjunction with the Theddlethorpe Community Partnership via the Nuclear Waste Services to build capacity and promote volunteering enabling as many people as possible to benefit from and contribute to good quality local ideas, local bids, targeted funding and better outcomes for local people and communities.

SP-MH - Social Prescribing – Mental Health - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers in the transformation of community mental health services via integrated placed based teams.

SP-PCN - Social Prescribing – Primary Care Network - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers on behalf of Primary Care Networks and developing this into a community of practice that is trained, informed, supported and connected.

MEDLOCK - Grant funding to develop environmentally based social action and volunteering projects in Boston.

MULTIPLY - Grant funding to empower staff to become Multiply Champions providing numeracy support to project beneficiaries.

NATURE HUBBUB - Grant funding to develop environmentally based social action and volunteering projects in Boston.

CTP - The Community Transport Project (CTP) funded by the UK Shared Prosperity Fund brings together local community transport schemes to work collaboratively as part of the Community Transport Consortium for Lincolnshire.

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	23,381	2,478	25,859
Debtors	2,756	13,579	16,335
Cash in hand and at bank	482,059	181,774	663,833
Creditors	(27,420)	(18,816)	(46,236)
	480,776	**179,015**	**659,791**

20. Deferred Income

	Balance at 01/04/2024	Received In Year	Recognised within the accounts	Balance at 31/03/2025
ACCDF – Adult Care Community Development Fund	986	-	-	986
Welland Homes (Core SH)	31,000	31,000	(62,000)	-
EL-YEA Youth Engagement Activity	217	-	-	217
GS Boston	3,300	-	(2,475)	825
LCC CAD Hoarding Project	2,800	-	(2,800)	-
TC-IN Thriving Communities	5,000	-	-	5,000
Nature Hubbub	6,000	-	(6,000)	-
Health Inequalities	3,300	-	(2,475)	825
DTIP CRM	164,338	-	(164,338)	-
Carers Pipeline	13,708	-	(13,708)	-
Placetalk	23,579	-	(23,579)	-
SP Mental Health	141,547	-	(141,547)	-
SP Primary Care Network	45,392	-	(45,392)	-
LCC Multiply	-	2,708	-	2,708
	441,167	**33,708**	**(464,314)**	**10,561**

21. Controlling Party

The charity is controlled by the Board of Trustees and no individuals can or do exert control.

22. Donations of Goods, Services and Assets

The charity received £nil (2024: £720) of donations in the year of goods, services or assets.

23. Related party transactions

During the year Lincolnshire Community and Voluntary Service paid £4,363 (2024: £5,923) to Tonic Health for room hire, Spalding office and received £383 (2024: £1,031) for services provided. Tonic Health is a related party due to Trustee Henry Wright being their Business Manager.

24. Fund Comparatives

Statement of Financial Activity	2024 Unrestricted Funds	2024 Restricted Funds	Total
	£	£	£
Income from:			
Donations and grants receivable:			
Donations	-	720	720
Grants receivable	93,000	-	93,000
Investments:			
Interest receivable	2,574	-	2,574
Incoming resources from charitable activities	163,617	1,275,789	1,439,406
Total income	259,191	1,276,509	1,535,700
Expenditure on:			
Charitable activities	206,251	1,276,509	1,482,760
Total expenditure	206,251	1,276,509	1,482,760
Net income/(expenditure)	52,940	-	52,940
Fund balances brought forward	376,253	26,309	402,562
Transfers between funds	-	-	-
Fund balances carried forward	**429,193**	**26,309**	**455,502**

Grants Receivable

	2024 Unrestricted Funds	2024 Restricted Funds	Total
	£	£	£
Local Authority	237,005	-	237,005
Institutional / Charitable grants	-	1,275,789	1,275,789
	237,005	1,275,789	1,512,794
Incoming resources from generated funds	93,000	-	93,000
Incoming resources from charitable activities	144,005	1,275,789	1,419,794
	237,005	1,275,789	1,512,794

Incoming Resources from Charitable Activities

	2024 Unrestricted Funds	2024 Restricted Funds	Total
	£	£	£
Grants receivable	144,005	1,275,789	1,419,794
Other management and service charges	1,754	-	1,754
Recharge of organisational purchases and other services	-	-	-
Client Services	6,100	-	6,100
Apprentice/Kickstart Incentives	1,500	-	1,500
DBS checks	9,990	-	9,990
Other	268	-	268
	163,617	1,275,789	1,439,406

Analysis of Restricted Income between Activities

	2024 Grants	2024 Activities	Total
	£	£	£
BBC Empowering Healthy Communities	19,260	-	19,260
Boston Big Local	15,000	-	15,000
Carers Pipeline	12,842	-	12,842
COPD	1,392	-	1,392
DTIP CRM	79,662	-	79,662
East Lindsey Youth Persons Forum	19,851	-	19,851
Governance Support Boston	3,300	-	3,300
Health Inequalities	18,867	-	18,867
Shine Community Asset Development – Naturehood Project	916	-	916
NHS Frontline Digitisation	64,668	-	64,668
Next Steps Dual Diagnosis	64,894	-	64,894
Placetalk	26,421	-	26,421
Social Prescribing – Mental Health	578,638	-	578,638
Social Prescribing- Primary Care Network	370,078	-	370,078
	1,275,789	**-**	**1,275,789**

Charitable Activities

	2024 Unrestricted Funds	2024 Restricted Funds	Total
	£	£	£
Human resources			
Staff costs	249,868	989,373	1,239,241
Training costs	2,514	1,360	3,874
Staff expenses	6,787	26,120	32,907
Volunteers' expenses	289	288	577
Facilities			
Rent and room hire	26,188	4,826	31,014
Communications and software costs	6,671	43,867	50,538
Office costs and organisational purchases	4,601	1,923	6,524
Insurance	5,661	-	5,661
Miscellaneous	1,913	3,407	5,320
Professional fees and advisory			
Legal and professional fees	39,513	30,342	69,855
Membership Fees	9,014	3,528	12,542
Activities			
Publicity and information	4,371	2,174	6,545
DBS checks	6,349	637	6,986
Governance costs			
Audit & Accountancy fees	6,127	-	6,127
Trustees and Annual General meetings	174	-	174
Finance			
Bank charges	273	-	273
Capital costs			
Depreciation	3,585	1,017	4,602
	373,898	1,108,862	1,482,760
Reallocation of costs	(167,647)	167,647	-
	206,251	**1,276,509**	**1,482,760**

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Analysis of Restricted Expenditure between Activities

	Staff costs, facilities & professional fees	Activities	Reallocation of Costs	Total
	£	£	£	£
Asda	720	-	-	720
BBC Empowering Healthy Communities	19,260	-	-	19,260
Boston Big Local	14,980	20	-	15,000
Carers Pipeline	9,492	83	3,267	12,842
COPD	1,392	-	-	1,392
DTIP CRM	79,662	-	-	79,662
East Coast Community Fund	13,828	98	5,925	19,851
Governance Support Boston	3,300	-	-	3,300
Health Inequalities	13,200	-	5,667	18,867
LCC-CAD – Naturehood Project	916	-	-	916
NHS – Frontline Digitisation	64,668	-	-	64,668
Next Steps Dual Diagnosis	59,679	215	5,000	64,894
Placetalk	18,437	1,503	6,481	26,421
Social Prescribing – Mental Health	490,781	1,267	86,590	578,638
Social Prescribing – Primary Care Network	314,719	642	54,717	370,078
	1,105,034	**3,828**	**167,647**	**1,276,509**

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	10,757	3,050	13,807
Debtors	11,013	19,243	30,256
Cash in hand and at bank	503,064	443,299	946,363
Creditors	(95,641)	(439,283)	(534,924)
	429,193	**26,309**	**455,502**

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

England & Wales - Charity number 1069356

Accounts

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

(A company limited by guarantee)

Registered Company Number: 03503128

Charity Commission Registered Number: 1069356

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Company Information

Board of Trustees/Company Directors:

J.C. Latham (Chair)
S. Holdaway (Vice Chair)

P.J. Bateson
A. Coxall
O. Cunningham – appointed 5 October 2023
J.A. Ellis
S. Hall
A. Sedgwick – appointed 5 October 2023
H. Wright – appointed 5 October 2023

G. Darby - resigned 5 June 2023
D. Holland – resigned 29 August 2023
A. Humphreys – resigned 17 July 2023
W. Moore – resigned 28 August 2023

Chief Executive Officer:

D.G. Fannin - left 31 March 2024
B.R. Rollett – appointed 1 April 2024

Company Secretary:

D.G. Fannin - left 31 March 2024
B. R. Rollett – appointed 1 April 2024

Registered Office:

Municipal Buildings
West Street
Boston
Lincolnshire
PE12 8QR

Auditor:

Heather Bright FCA, CTA
Moore Thompson
Bank House, Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers:

Unity Trust Bank Plc
4 Brindley Place
Birmingham
B1 2JB

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

Annual Report of the Board of Trustees for the year ended 31 March 2024

The Trustees (who are also the Directors for the purposes of company law) present their annual report and the audited financial statements of Lincolnshire Community and Voluntary Service (the charity). In so doing, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" which requires the Directors to:

- select suitable accounting policies and 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The applicable accounting standards have been followed and the Directors are satisfied that the accounts give a true and fair view of the financial situation of the company for the year under review. The Trustees recognise that they are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Structure, Governance and Management

How the charity is constituted

The charity was registered as a charitable company limited by guarantee on 3 February 1998, charity number 1069356, company number 3503128, and its Memorandum and Articles of Association are its principle governing document. The company was formed as Boston District Council for Voluntary Service (CVS) and became South Lincolnshire CVS on 31 October 2006. A further change was approved on 15 March 2011 to bring East Lindsey into its area of benefit. The change of name to Lincolnshire Community and Voluntary Service (LCVS) was agreed by the membership at the Annual General Meeting held on 1 November 2011. The governing body of the Charity is its board of trustees/directors.

Recruitment and appointment of new trustees

The Articles of Association state that the number of trustees shall be no more than 15 and no fewer than 5. Trustee vacancies are advertised on our website and social media and targeted recruitment is used to promote board diversity and ensure that it has the appropriate balance of skills, knowledge and experience to fulfil its duties and responsibilities and oversee the charity's activities.

Prospective new trustees are invited to attend a board meeting before they confirm their interest. New trustees are elected by the existing board members and appointment is confirmed at the next annual general meeting. All new trustees are offered induction, training and support to enable them to fulfil their duties.

The board has 9 trustees registered as of 31 March 2024.

Organisational structure

The Chief Executive is the chief officer and head of paid service and is appointed by the trustees. The Chief Executive is supported by a management team of senior officers who represent the organisation's core areas of activity; these being community development and volunteering, social prescribing and central support services. All paid staff and LCVS volunteers are managed directly by a senior officer and aligned to our core purpose and core areas of activity.

The staff structure has continued to expand largely due to the ongoing Partnership work, aligning our organisation with VCS; social prescribing and investment in digital maturity and has deepened to support the Senior Leadership and Management Team. Our focus is on getting the balance right between delivering high quality impactful services and offering prudent best value.

The organisational structure is flexible and agile when circumstances require it. Changes over the last year have anticipated, and to some extent responded to, government policy on levelling up and working with local authorities to support local people and communities as we continue to emerge from the Covid-19 pandemic and deal with our community's cost of living issues.

How decisions are made

The Board of Trustees approves the annual budget and business plan for the charity and sets overall policy, strategic direction and high-level objectives. It receives recommendations from its established sub-committees and the Chief Executive on matters that have significant strategic, operational and financial implications.

Day-to-day management of the charity is delegated to the Chief Executive by the Trustees. The Chief Executive is accountable to the Chairman and Board of Trustees on strategic and operational decision-making. Delegated authority is reserved to the Chief Executive to manage income and expenditure, establish new budget classes, authorise virements across budget classes and on all other operational financial decisions.

The Board has two standing sub-committees, which are Finance & Governance and Policy & Practice. Both have developed their terms of reference in the last year to strengthen decision-making and governance. The Board may from time-to-time establish task governance and oversight groups to review specific matters, advise on policy and use of resources and provide direction on any other issues that arise including, as necessary, investigatory and appeals panels. 'Link trustees' deepen insight into the core services and strengthen governance support for senior officers.

Wider networks and affiliations

The charity is rooted firmly in its local communities and has a deep sense of place. It is the accredited Volunteer Centre operator in the LCVS area of benefit and works in partnership with Voluntary Centre Services (VCS) to provide countywide coverage of these services through a co-production service agreement with Lincolnshire County Council.

LCVS is a partner in the Integrated Care System and a large provider of social prescribing link worker services in Lincolnshire. We work in partnership with VCS and collaborate regularly on projects which require mutually supportive working and countywide reach.

The charity is a member of two national bodies: the National Association for Voluntary and Community Action (NAVCA), the national membership body for local voluntary sector support and development organisations in England, and the National Council for Voluntary Organisations (NCVO) which champions volunteering and volunteer involving organisations.

LCVS is a founding member of Involving Lincs, the umbrella forum for voluntary and community leadership and advocacy in the county and the Lincolnshire Voluntary Engagement Team (LVET); a collective of strategic-minded voluntary sector organisations with an interest promoting collaborative cross-sector working on health and wellbeing within the Integrated Care System in Lincolnshire.

Risk management

The major risks to which the charity is exposed are identified by the board in its strategic risk register. Major risks are kept under regular review and systems and procedures are established to manage them.

The board is satisfied that the policy adopted in respect of risk exposure is sufficient to mitigate the impact of all but the most severe circumstances.

The Chief Executive and senior leadership team maintains a register of operational risks. Insurance policies cover possible losses, damage or other liabilities. The board supports outsourcing of key professional services to ensure systems and policies are robust and properly maintained so that major risks are mitigated so far as is reasonably

possible. Mechanisms are in place to review the income and expenditure of the charity regularly and robustly and ensure prudent management of the charity's financial resources.

The board has keeps governance under review to ensure that, as the risk factors change, the trustees are able to identify strategic risks and fulfil their duties and responsibilities.

Objectives and Activities

Objectives

The core purpose of the charity is to promote any charitable purposes for the benefit of the community in the south and east of Lincolnshire, to protect health and wellbeing and to organise co-operation in achievement of these purposes. LCVS is the Local Infrastructure Organisation for Lincolnshire, rooted in our communities and our core purpose is:

1. Leadership and advocacy
2. Partnerships and collaborations
3. Capacity building
4. Volunteering

The charity's aims are to:

- provide practical support to secure resources, build community capacity and boost resilience
- bring people together to have a stronger voice and influence and raise aspiration
- connect local voluntary and community organisations with strategic and system partners
- encourage and nurture volunteering opportunities and generate expectations and cultures in which volunteering can thrive
- enable people to contribute to and benefit from growth
- collaborate with partners to tackle the wider determinants of health and wellbeing

The charity's objectives are set out in its Business Strategy which are to:

- Put people first.
- Deliver quality services and excellent outcomes.
- Build resilience and financial stability.

The strategies and activities are designed to achieve this and to deliver it through partnership and collaboration. We have taken steps to understand and act on opportunities to broaden the charity's business model and strategy for sustainability, including new income generating opportunities.

In setting the charity's objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and have put in place policies to support its objects, promote equality and diversity and ensure that advice and information given is impartial, independent and confidential.

Significant activities

In 2023-24 our activities focused on mobilising and encouraging community action, strengthening our sector's voice and influence on decision-makers and funders.

- We provided practical support for local people and organisations, particularly to help those that face the greatest barriers to break through or get around them.
- We enabled networks of local organisations to raise skills and confidence and build resilience.
- We worked with partners to help foster an environment in which people and communities thrive and volunteering opportunities are nurtured and supported.
- We worked with the University of Lincoln to support student placements and engage in local research and with Boston College to support LCVS apprentices and develop our 'young leaders into governance' programme.

The main programmes, projects and services provided are outlined in the Statement of Financial Activities. LCVS provided essential advice, support, training and volunteer centre services to hundreds of local charities and community groups. We worked closely with the Integrated Care System to deliver social prescribing as an enabler of integrated working for health and well-being. The charity provided a voice for the sector and made a significant

difference to individuals and local community groups by building confidence, resilience and capacity, promoting health and wellbeing and securing vital funding, volunteers and other resources.

Significant activities included:

1. Supporting volunteering and community development activity.
2. Further developing social prescribing across Primary Care Networks and mental health integrated place-based teams.
3. Securing the funding and resources to sustain non-core funded project legacy where this had demonstrated positive outcomes and ongoing need.
4. Being an effective and valued strategic partner and engaging in leadership and advocacy in collaborative forums such as the Lincolnshire Voluntary Engagement Team, Involving Lincs, various advisory groups of the South and East Lincolnshire Councils Partnership, Boston Town Deal Board, Lincolnshire Community Mental Health Programme Oversight Group, the NHS Digital Data and Technology Board and Theddlethorpe Community Partnership.
5. Securing funding to deliver services and projects to meet community needs including the Placetalk, Carers Pipeline and the Community Transport projects.

Achievements and Performance

We made steady progress in how we are performing against our strategic goals and delivered against targets set for local government core grant funded activities and projects funded by Government, NHS commissioners and grant makers that are listed in the notes to the Statement of Financial Accounts.

Through our community development and volunteering support activities LCVS:

- Registered and promoted 380 volunteer roles for volunteer involving organisations.
- Supported 1,252 people to volunteer in a variety of different volunteering roles and activities.
- Delivered 7 funding workshops over the year and supported 78 community groups and organisations to become funding ready.
- Delivered 10 volunteer management workshops over the year supporting over 50 volunteer involving organisations.
- Supported over 400 community groups and organisations with capacity building.
- Delivered 26 voluntary sector forums providing advice and information on a number of topics.

The real achievements were around the outcomes of these activities.

- We supported local groups and organisations to secure over £250,000 of funding to develop and deliver their valuable services.
- On average we processed two DBS checks every working day which means over 500 people were cleared to volunteer.
- The majority of volunteers were aged 19-25 or over 55, one quarter were aged 30-44. The top four reasons for volunteering included increasing chances of paid employment, giving something back to the community, improving skills and knowledge and building self-confidence.
- We achieved Silver status in the Defence Employer Recognition Scheme for our support for Forces, veterans and their families through our activities and recruitment and employment practices.

Our Social Prescribing service continued to grow and we supported 3,450 people to overcome personal barriers and challenges to access community based support and improve their health and wellbeing. The service achieved a variety of outcomes with participants reporting improved mental and physical health, feeling more in control, being more active within their community, accessing work or volunteering and needing to access NHS support less frequently.

Plans for the Future

In August 2023, the LCVS Board of Trustees agreed to enter a formal Partnership arrangement with Voluntary Centre Services (VCS) under a federated arrangement and operate under a jointly appointed chief executive and senior leadership team.

The Partnership model ensures both organisations retain their current Memorandum and Articles of Association, Charity Commission and Company House registrations and maintain separate Boards of Trustees, thereby retaining individual sovereignty and independence of decision-making and governing body status whilst collaborating on policy, financial and workforce planning.

The joint Chief Executive was appointed in January 2024 with the formal partnership and joint Senior Leadership and Management Team commencing on the 1st April 2024.

LCVS and VCS have collaborated over many years on strategic and operational matters of shared importance. Through a process of reflection and joint consideration both Boards of Trustees recognise the benefits of further broadening and deepening our collaboration and future management arrangements, to continue to deliver strong, evidenced social and economic value and address common challenges and opportunities at county and local level.

Lincolnshire County Council and three of our four district local authorities have committed to continue core grant funding in 2024-25. LCVS anticipates that this will continue beyond March 2025 as part of ongoing strategic partnership commitments. We are actively working with the county and district local authorities to develop our 'Thriving Communities (Inclusive Growth)' programme and plans for levelling up.

We have increased the level of community development and volunteering activity on the coast through projects funded by the Theddlethorpe Community Investment Fund and the UK Shared Prosperity Fund.

We are pleased that we remain as the preferred supplier of Social Prescribing Link Worker services in Lincolnshire and are now contracted for 2024-25 through the Provider Selection Regime following a comprehensive procurement process. LCVS will continue its collaboration with VCS on social prescribing to develop the service in partnership with the Integrated Care System programme teams that are leading the development of health and care integration and Population Health Management. The focus for future social prescribing activity will continue to underpin effective integration with Primary Care Networks and Integrated Place Based Teams.

Measuring impact and return on investment are more important than ever. In 2024 we will implement a new community data management system, and this will be a focus for further development of capacity for data analysis an impact measurement. We will continue to invest to ensure we have the skills, knowledge and capability to capture business critical data and insight. We will continue to develop collaboration and consortium working with our strategic partners and promote LCVS as the preferred provider for volunteering, community development and wellbeing services. We will invest in communications and marketing capability to ensure we are better able to articulate our performance and achievements and promote our work to key commissioners and other funders.

The charity will continue to focus on its core functions and added value activities, foster relationships with local government and health and care commissioners and seek opportunities to increase income generation and diversify activities that further our mission and vision and are consistent with the organisation's charitable objects.

Financial Review

The reserves of the charity at 31 March 2024 are £455,502 of which £26,309 are restricted. Current assets less current liabilities are £441,695 with the remainder of reserves of £13,807 being made up of fixed assets. The cash balance increased from £789,787 to £946,363. The available free reserves, or Unrestricted Funds, increased resulting in a closing balance of £429,193.

Reserves Policy

Restricted reserves are monitored to ensure that the balance of funds held against defined outcomes and budget classes is sufficient to meet restricted liability.

Free reserves include the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Our policy is to ensure we have a minimum level of free reserve to cover potential loss of income and, in extremis, to shut down some or all of our functions. The balance of free reserves is designated to enable us to invest in developing the charity's resilience (people and systems) and strategy for sustainability. The charity's reserves may be spent on any of its objectives and to make sure the charity can meet its financial commitments.

The Board of Trustees has examined the charity's requirement for reserves in light of the major risks to the organisation and its wider responsibility to the sector as the local infrastructure organisation. The charity has a long-standing policy whereby unrestricted funds not committed to or invested in tangible assets held by the charity should not be less than six months of the expenditure including provision for 'wind-down' and staff redundancy in the event of reduced funds. This is a prudent contingency against the charity's legal and contractual obligations. The board will keep this under review and designate its free reserves accordingly.

The charity's going concern basis must be judged on funding levels to 31 March 2024, which are secured, and ongoing strategic partnership with the county and district councils which has underpinned our core services for many years. LCVS has consistently demonstrated that it can bring in new funding in the form of collaborations, projects and commissions and generate income from its own activities. LCVS will continue to ensure plans are in place to do so and to operate as a going concern.

The Trustees are satisfied with the plans in place to create financial headroom and support the financial situation within which the charity is operating. They are confident that the organisation will continue to adapt, grow and provide invaluable community and person-focused services for the foreseeable future.

Principal funding sources

Principal funding sources and expenditure in the year ending 31 March 2024, make up our Statement of Financial Activities and are set out in detail on pages 13 & 14.

The cash flow of the charity is shown on page 15 and the notes contained within pages 16 to 26 provide further clarification.

Most of the income to the charity is derived from local authority grants, including county and district councils, to support our work as the local infrastructure organisation and accredited volunteer centre operator, and the NHS Additional Role Reimbursement Scheme and Lincolnshire Partnership Foundation Trust to deliver social prescribing services. The balance comprises grant income for projects that support the key objectives of the charity, plus charitable donations and income generated through DBS checking for volunteer involving organisations and private businesses.

Disclosure of Information to Auditors

We, the Directors of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- There is no relevant audit information of which the company's auditors are unaware; and
- We have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Exemption Statement

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

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company Directors.

BY ORDER OF THE BOARD

J.C. Latham
Trustee

Dated: 12 Nov 2024

Independent Auditors Report to the Members of Lincolnshire Community and Voluntary Service

Opinion

We have audited the financial statements of Lincolnshire Community and Voluntary Service Limited for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair review of the state of the 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual report 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which 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 agreements 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 explanation we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees annual report and from the requirement to prepare a strategic report.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations during the course of the audit,
- we identified the laws and regulations applicable to the charitable company through discussions with Directors and other management, and from our commercial knowledge and experience of the client Trustees' sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- detailed substantive testing and vouching of invoices.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with funders and the Charity Commission.
- reviewing legal and professional fees for any indicators.
- reviews of news publications for any indicators.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.
This description forms part of our auditor's report.

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 and Trustees those matters we are required to state to them in an auditor's 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 and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

HJ Bright

Heather Bright (FCA) (Senior Statutory Auditor) Date: 25.11.624

For and on behalf of Moore Thompson
Chartered Accountant & Statutory Auditor
Bank House
Broad Street
Spalding
PE11 1TB

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

	Notes	2024 Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
		£	£	£	£
Income from:					
Donations and grants receivable:					
Donations	22	-	720	720	16,867
Grants receivable	2	93,000	-	93,000	95,293
Investments:					
Interest receivable		2,574	-	2,574	922
Incoming resources from charitable activities	3	163,617	1,275,789	1,439,406	1,365,941
Total income		259,191	1,276,509	1,535,700	1,479,023
Expenditure on:					
Charitable activities	5	206,251	1,276,509	1,482,760	1,497,620
Total expenditure		206,251	1,276,509	1,482,760	1,497,620
Net income/(expenditure)		52,940	0	52,940	(18,597)
Fund balances brought forward	18 & 19	376,253	26,309	402,562	421,159
Transfers between funds	18 & 19			-	-
Fund balances carried forward	18 & 19	**429,193**	**26,309**	**455,502**	**402,562**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 16 to 26 form part of these financial statements.

Balance Sheet for the year ended 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	14		13,807		17,375
Current assets					
Debtors	15	30,256		305,826	
Cash at bank and in hand		946,363		789,787	
		976,619		1,095,613	
Creditors:					
Amounts falling due within one year	16	534,924		710,426	
Net current assets			441,695		385,187
Total assets less current liabilities			455,502		402,562
Income funds					
Unrestricted funds	18		429,193		376,253
Restricted funds	19		26,309		26,309
			455,502		402,562

The financial statements were approved and authorised for issue by the Board on 12th NOVEMBER 2024

Signed on behalf of the board of Trustees

J.C. Latham, Trustee

P.J. Bateson, Trustee

Company registration number: 03503128

The notes on pages 16 to 26 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		155,036	(49,496)
Cash flows from investing activities:			
Dividends, interest and rents from investments		2,574	922
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment	14	(1,034)	-
Net cash provided by (used in) investing activities		1,540	922
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		156,576	(48,574)
Cash and cash equivalents at the beginning of the reporting period		789,787	838,361
Cash and cash equivalents at the end of the reporting period		946,363	789,787

Reconciliation of net income/(expenditure) to net cash flow from operating activities		2024 £	2023 £
Net income /(expenditure) for the reporting period (as per the statement of financial activities)		52,940	(18,597)
Adjustments for:			
Depreciation charges	14	4,602	5,792
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		(2,574)	(922)
Loss/(profit) on sale of fixed assets	14	-	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		275,570	(257,299)
Increase/(decrease) in creditors		(175,502)	221,530
Net cash provided by (used in) operating activities		155,036	(49,496)

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting Policies

General Information

Lincolnshire Community and Voluntary Service is a company limited by guarantee registered in England and Wales. The address of the registered office of the charity is given in the charity information on page 1 of these financial statements.

Basis of Preparation of Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from the date of authorisation of these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves to enable the charity to continue as a going concern.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements and estimates have been made in the process of applying the above accounting policies that have the most significant effect on the amounts recognised in the financial statements.

Tangible Fixed Assets – In order to calculate depreciation, an estimate must be made of the useful economic life of each asset along with an estimate of the residual value of the asset at the end of that time based on prices prevailing at the balance sheet date.

Accrued and Deferred Income – Several of the grants receivable span periods that cover each year end, the result of which has meant that income has needed to be accrued or deferred as necessary.

Details for both of these items are included within the accounting policies below.

Income Recognition

All income is recognised in the statement of financial activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Grants are recognised in the statement of financial activities when the conditions for receipt have been met. Investment income is accounted for in the period in which the charity is entitled to receipt. Donations and all receipts from charitable activities are reported gross and are accounted for on a receivable basis.

Income may be received in advance or on a defrayed basis from grantors. Where a project is time related i.e. to deliver support over a 12 month period, the income is recognised over that time period in the accounts, therefore if it is received at the beginning of a project the income is deferred across the period of time to which the project relates. If the income is related to specific outcomes, i.e. to deliver a specific number of workshops over a 12 month period, the income is recognised in the accounts when the outcomes are achieved.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Costs directly attributable to a project have been allocated to that project. Other non-allocable costs such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Operating Leases

Rental costs under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease with any lease 'holiday' period being considered within the payments report.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Equipment and fittings: 25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment annually by the Trustees/ Directors without revaluing the assets. Where the aggregate value of those assets is less than the aggregate that they are stated in the charity's accounts, a provision will be made for material impairment.

Fixed Assets

Fixed assets are included at cost, less accumulated depreciation.

Debtors and Creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Restricted Funds

Restricted funds can only be used for the specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which complies with these criteria is identified to the fund.

Unrestricted Funds

Unrestricted funds are donations or other income received or generated for the objectives of the charity, without further specified purposes. This income is available as general funds. Designated Reserves are those reserves which have been set aside from Unrestricted Funds for a specific future purpose or project.

Donated Goods, Services and Assets

Donated goods, services and assets are recognised at their fair value.

Gifts in Kind

Donated goods, facilities and services are recognised as income in the statement of financial activities when the following criteria are met:

- Entitlement: Control over the expected economic benefits that flow from the donation has passed to the charity and any performance conditions attached to the donation have been fully met.
- Probable: It is more likely than not that the economic benefits associated with the donated item will flow to the charity.
- Measurement: The fair value or value to the charity of the donated item can be measured reliably.

Contribution to Pension Funds

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution pension scheme for the benefit of the employees. The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting period.

Termination Payments

Termination payments are made when a post becomes redundant or when a compromise agreement is reached with an employee. These payments are funded from reserves.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Liability of the members

The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1.

2. Grants Receivable

	2024 Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
	£	£	£	£
Local Authority	237,005	-	237,005	239,298
Institutional / Charitable grants	-	1,275,789	1,275,789	1,197,344
	237,005	1,275,789	1,512,794	1,436,642
Incoming resources from generated funds	93,000	-	93,000	95,293
Incoming resources from charitable activities	144,005	1,275,789	1,419,794	1,341,349
	237,005	1,275,789	1,512,794	1,436,642

3. Incoming resources from Charitable Activities

		2024 Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
		£	£	£	£
Grants receivable	Note 2	144,005	1,275,789	1,419,794	1,341,349
Other management and service charges		1,754	-	1,754	1,166
Recharge of organisational purchases and other services		-	-	-	2,880
Client Services		6,100	-	6,100	-
Apprentice/Kickstart Incentives		1,500	-	1,500	5,250
DBS checks		9,990	-	9,990	12,218
Other		268	-	268	3,078
		163,617	1,275,789	1,439,406	1,365,941

4. Analysis of Restricted Income between Activities

	2024 Grants	2024 Activities	Total	2023 Total
	£	£	£	£
Anglian Water – Saving Water	-	-	-	5,000
BBC Community Champions Youth Ambassadors	-	-	-	10,000
BBC Empowering Healthy Communities	19,260		19,260	-
Boston Big Local	15,000	-	15,000	15,000
Boston Big Local – Wyberton Wombles		-	-	666
Building Better Opportunities – Move		-	-	41,706
Carers Pipeline	12,842	-	12,842	-
CIP Community Information Points	-	-	-	7,326
COPD	1,392	-	1,392	1,216
DTIP CRM	79,662	-	79,662	-
East Coast Community Fund	19,851	-	19,851	-
East Lindsey Youth Persons Forum	-	-	-	5,089
Governance Support Boston	3,300	-	3,300	3,300
Health Inequalities	18,867	-	18,867	2,833
Shine Community Asset Development – Hoarding Project	-	-	-	6,000
Shine Community Asset Development – Naturehood Project	916	-	916	7,796
Multi Maths		-	-	5,925
NHS Frontline Digitisation	64,668	-	64,668	123,818
Next Steps Dual Diagnosis	64,894	-	64,894	40,106
Placetalk	26,421		26,421	-
Social Prescribing – Mental Health	578,638	-	578,638	465,473
Social Prescribing – Primary Care Network	370,078	-	370,078	460,686
	1,275,789	**-**	**1,275,789**	**1,201,940**

5. Charitable Activities

		2024 Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
		£	£	£	£
Human resources					
Staff costs	Note 11	249,868	989,373	1,239,241	1,266,991
Training costs		2,514	1,360	3,874	3,432
Staff expenses		6,787	26,120	32,907	31,534
Volunteers' expenses		289	288	577	1,098
Facilities					
Rent and room hire		26,188	4,826	31,014	26,998
Communications and software costs		6,671	43,867	50,538	40,686
Office costs and organisational purchases		4,601	1,923	6,524	5,416
Insurance		5,661	-	5,661	6,473
Miscellaneous		1,913	3,407	5,320	23,804
Professional fees and advisory					
Legal and professional fees		39,513	30,342	69,855	61,759
Membership Fees		9,014	3,528	12,542	7,149
Activities	Note 6				
Publicity and information		4,371	2,174	6,545	978
DBS checks		6,349	637	6,986	7,503
Governance costs					
Audit & Accountancy fees		6,127	-	6,127	7,512
Trustees and Annual General meetings		174	-	174	227
Finance					
Bank charges		273	-	273	268
Capital costs	Note 6				
Depreciation		3,585	1,017	4,602	5,792
		373,898	1,108,862	1,482,760	1,497,620
Reallocation of costs	Note 6	(167,647)	167,647	-	-
		206,251	1,276,509	1,482,760	1,497,620

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

6. Analysis of Restricted Expenditure between Activities

	Staff costs, facilities & professional fees	Activities & capital costs	Reallocation of costs	Total
	£	£	£	£
Asda	720	-	-	720
BBC Empowering Healthy Communities	19,260	-	-	19,260
Boston Big Local	14,980	20	-	15,000
Carers Pipeline	9,492	83	3,267	12,842
COPD	1,392	-	-	1,392
DTIP CRM	79,662	-	-	79,662
East Coast Community Fund	13,828	98	5,925	19,851
Governance Support Boston	3,300	-	-	3,300
Health Inequalities	13,200	-	5,667	18,867
LCC-CAD – Naturehood Project	916	-	-	916
NHS – Frontline Digitisation	64,668	-	-	64,668
Next Steps Dual Diagnosis	59,679	215	5,000	64,894
Placetalk	18,437	1,503	6,481	26,421
Social Prescribing – Mental Health	490,781	1,267	86,590	578,638
Social Prescribing – Primary Care Network	314,719	642	54,717	370,078
	1,105,034	**3,828**	**167,647**	**1,276,509**

7. Board of Trustees Remuneration

No member of the Board of Trustees received any remuneration either directly or indirectly.

8. Board of Trustees Expenses

During the year the Trustees received £174 reimbursement of travel expenses (2023 – £227).

9. Board of Trustees Indemnity Insurance

During the year, insurance was purchased to indemnify the Board of Trustees against default on their part amounting to a cost of £1,562 (2023 - £1,500).

10. Board of Trustees Donations

No unconditional donations were made by Trustees.

11. Employee Emoluments

	2024 Total	2023 Total
	£	£
Wages and salaries	1,085,782	1,116,844
Social security costs	83,106	90,353
Pension costs	56,280	59,794
Redundancy costs	14,073	-
	1,239,241	1,266,991

Average number of employees for 2024 was 50 (2023 – 54).

No employees received total employee's benefits (excluding employer pension costs) of more than £60,000

12. Auditors Remuneration

	2024 Total	2023 Total
	£	£
Amounts payable to the auditors in respect of audit services	5,700	5,580
	5,700	5,580

13. Pensions – Defined Contribution Scheme

The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered in a fund independent from those of the company. A total of £56,280 (£18,250 Unrestricted & £38,030 Restricted) was contributed to the scheme during the year. (2023 - £59,794)

14. Tangible Fixed Assets

	Equipment and Fittings
	£
Cost	
At 1 April 2023	43,457
Additions	1,034
Disposals	-
At 31 March 2024	44,491
Depreciation	
At 1 April 2023	26,082
Charge for the year	4,602
Disposals	-
At 31 March 2024	30,684
Net book value	
At 31 March 2024	13,807
At 31 March 2023	17,375

15. Debtors

	2024 Total	2023 Total
	£	£
Trade debtors	6,698	292,885
Prepayments and accrued income	23,558	12,941
	30,256	305,826

16. Creditors: Amounts falling due within one year

	2024 Total	2023 Total
	£	£
Trade creditors	13,995	13,653
Other taxes and social security	17,126	21,372
Other creditors	24,518	37,938
Accruals and Deferred Income	479,285	637,463
	534,924	710,426

17. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 Total	2023 Total
	£	£
Not later than one year	21,803	22,127
Later than one and not later than five years	65,207	65,554
Later than five years	5,364	26,820
	92,374	114,501

18. Unrestricted Funds

	At 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	363,073	259,191	(206,251)	-	416,013
Designated Reserves	13,180	-	-	-	13,180
	376,253	**259,191**	**(206,251)**	**-**	**429,193**

Unrestricted funding consists of general funding and funds designated to support HR, IT, training and CPD along with supporting a strategy for sustainability.

19. Restricted Funds

	At 1 April 2023	Incoming Resources	Outgoing Resources	Net Transfers	At 31 March 2024
	£	£	£	£	£
Asda	-	720	(720)	-	-
BBC Empowering Healthy Communities	-	19,260	(19,260)	-	-
Boston Big Local	-	15,000	(15,000)	-	-
Carers Pipeline	-	12,842	(12,842)	-	-
COPD	-	1,392	(1,392)	-	-
DTIP CRM	-	79,662	(79,662)	-	-
East Coast Community Fund	-	19,851	(19,851)	-	-
Governance Support Boston	-	3,300	(3,300)	-	-
Health Inequalities	-	18,867	(18,867)	-	-
LCC-CAD - Naturehood Project	-	916	(916)	-	-
NHS Frontline Digitisation	-	64,668	(64,668)	-	-
Next Steps Dual Diagnosis	-	64,894	(64,894)	-	-
Placetalk	-	26,421	(26,421)		
Social Prescribing - Mental Health	26,844	578,638	(578,638)	-	26,844
Social Prescribing - Primary Care Network	(535)	370,078	(370,078)	-	(535)
	26,309	**1,276,509**	**(1,276,509)**	**-**	**26,309**

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

Asda – Grant to facilitate the nature projects at the Pilgrims Patch and Centenary Methodist Church

BBC Empowering Healthy Communities - Working with the borough council to deliver better outcomes for local communities in Boston, South and East Lincolnshire based on deprivation, health and wellbeing, community tensions and boosting post-covid recovery and resilience.

Boston Big Local - Building pride in place through facilitating the development of 'nature hood' environmental projects

Carers Pipeline – To initiate the care worker micro-social enterprise project primarily in the Mablethorpe & Theddlethorpe areas in conjunction with the National Centre for Rural health and Care (NCRHC) and Community Catalysts (CommCats). The project is grant funded by the Theddlethorpe Community Investment Fund (TCIF).

COPD – Self funding activities to continue the work implemented by the Active Lincolnshire and the Tackling Inequalities Fund to enable people in South Holland living with Chronic Obstructive Pulmonary Disease (COPD) to live full and active lives

DTIP CRM – funding to develop a new Community Relationship Management system (CRM) to enable the move from Vbase which will work alongside Social RX and other county systems. This is a 5 yr plan that started in 23/24

ECCF – East Coast Community Funding - A Trusted Volunteer scheme with Boston Borough Council funded by GrantScape to train 120 environment volunteers in the South Holland, East Lindsey and Boston boroughs. This fund ends 30.6.24

Governance Support Boston –Working with PCN board members as part of a Governance Support review to recruit and mentor young people onto the Board. Funding is for 3 years 22/23 to 24/25

Health Inequalities - a project to investigate and develop a set of recommendations on how the social prescribing can improve health inequalities with targeted communities eg. Farming & Rural, Coastal, Eastern European as well as temporary residents, travellers and homeless people

LCC-CAD - Naturehood Project - working with the SHINE network to provide people with severe mental illness the opportunity to learn about and create a 'Naturehood' nature friendly environment for wildlife in Boston

NHS Frontline Digitisation – LCVS has been granted seed funding from the NHS Unified Technology Fund/ NHSX to further develop and implement a robust data management system within Social Prescribing

Next Steps Dual Diagnosis – Next steps to recovery to support the recovery of people who have co-occurring mental health challenges alongside substance misuse. Supporting them towards greater resilience, confidence to better manage challenges currently within Boston, East Lindsey and Spalding areas.

Placetalk – Thriving Community support in conjunction with the Theddlethorpe Community Partnership via the Nuclear Waste Services to build capacity and promote volunteering enabling as many people as possible to benefit from and contribute to good quality local ideas, local bids, targeted funding and better outcomes for local people and communities.

SP-MH - Social Prescribing – Mental Health **-** LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers in the transformation of community mental health services via integrated placed based teams.

SP-PCN - Social Prescribing – Primary Care Network **-** LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers on behalf of Primary Care Networks and developing this into a community of practice that is trained, informed, supported and connected.

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	10,757	3,050	13,807
Debtors	11,013	19,243	30,256
Cash in hand and at bank	503,064	443,299	946,363
Creditors	(95,641)	(439,283)	(534,924)
	429,193	**26,309**	**455,502**

20. Deferred Income

	Balance at 01/04/2023	Received In Year	Recognised within the accounts	Balance at 31/03/2024
ACCDF – Adult Care Community Development Fund	986	-	-	986
BBC - Empowering Healthy Communities	15,000	-	(15,000)	-
PHP-CIF CIP Funding	4,261	-	(4,261)	-
COPD	1,392	-	(1,392)	-
Welland Homes (Core SH)	31,000	31,000	(31,000)	31,000
EL-YEA Youth Engagement Activity	217	-	-	217
GS Boston	6,600	-	(3,300)	3,300
LCC CAD Hoarding Project	2,800	-	-	2,800
NHS Frontline Digitisation	64,668	-	(64,668)	-
NS DD Next Steps Dual Diagnosis	9,894	-	(9,894)	-
TC-IN Thriving Communities	5,000	-	-	5,000
Nature Hubbub	-	6,000	-	6,000
Health Inequalities	22,167	-	(18,867)	3,300
DTIP CRM	244,000	-	(79,662)	164,338
LCC CAD Naturehood	916	-	(916)	-
Carers Pipeline	-	13,708	-	13,708
Placetalk	-	23,746	(167)	23,579
SP Mental Health	147,379	141,547	(147,379)	141,547
SP Primary Care Network	31,393	45,392	(31,393)	45,392
	587,673	**261,393**	**(407,899)**	**441,167**

21. Controlling Party

The charity is controlled by the Board of Trustees and no individuals can or do exert control.

22. Donations of Goods, Services and Assets

The charity received £720 (2023: £16,867) of donations in the year of goods, services or assets.

23. Related party transactions

During the year Lincolnshire Community and Voluntary Service paid £5,923 to Tonic Health for room hire, Spalding office and received £1,031 for services provided. Tonic Health is a related party due to Trustee Henry Wright being their Business Manager.

24. Fund Comparatives

Statement of Financial Activity	2023 Unrestricted Funds	2023 Restricted Funds	Total
	£	£	£
Income from:			
Donations and grants receivable:			
Donations	15,105	1,762	16,867
Grants receivable	95,293	-	95,293
Investments:			
Interest receivable	922	-	922
Incoming resources from charitable activities	164,001	1,201,940	1,365,941
Total income	275,321	1,203,702	1,479,023
Expenditure on:			
Charitable activities	294,204	1,203,416	1,497,620
Total expenditure	294,204	1,203,416	1,497,620
Net income/(expenditure)	(18,883)	286	(18,597)
Fund balances brought forward	394,713	26,446	421,159
Transfers between funds	423	(423)	-
Fund balances carried forward	**376,253**	**26,309**	**402,562**

	2023 Unrestricted Funds	2023 Restricted Funds	Total
	£	£	£
Local Authority	239,298	-	239,298
Institutional / Charitable grants	-	1,197,344	1,197,344
	239,298	1,197,344	1,436,642
Incoming resources from generated funds	95,293	-	95,293
Incoming resources from charitable activities	144,005	1,197,344	1,341,349
	239,298	1,197,344	1,436,642

Balance Sheet

	2023	
	£	£
Fixed assets		
Tangible fixed assets		17,375
Current assets		
Debtors	305,826	
Cash at bank and in hand	789,787	
	1,095,613	
Creditors:		
Amounts falling due within one year	710,426	
Net current assets		385,187
Total assets less current liabilities		402,562
Income funds		
Unrestricted funds		376,253
Restricted funds		26,309
		402,562

The financial statements were approved and authorised for issue by the Board on 5th October 2023

J.C. Latham, Trustee

P.J. Bateson, Trustee

Company registration number: 3503128

Incoming Resources from Charitable Activities

	2023 Unrestricted Funds	2023 Restricted Funds	Total
	£	£	£
Grants receivable	144,005	1,197,344	1,341,349
Other management and service charges	1,166	-	1,166
Recharge of organisational purchases and other services	-	2,880	2,880
Apprentice/Kickstart Incentives	5,250		5,250
DBS checks	12,218	-	12,218
Other	1,362	1,716	3,078
	164,001	1,201,940	1,365,941

Analysis of Restricted Income between Activities

	2023 Grants	2023 Activities	Total
	£	£	£
Anglian Water - Saving Water	5,000	-	5,000
BBC Community Champions Youth Ambassadors	10,000	-	10,000
Boston Big Local	15,000	-	15,000
Boston Big Local – Wyberton Wombles	666	-	666
Building Better Opportunities - Move	41,706	-	41,706
Community Information Points	7,326	-	7,326
COPD	-	1,216	1,216
East Lindsey Youth Persons Forum	5,089	-	5,089
Governance Support Boston	3,300	-	3,300
Health Inequalities	2,833	-	2,833
Shine Community Asset Development – Hoarding Project	6,000	-	6,000
Shine Community Asset Development – Naturehood Project	7,796	-	7,796
Multi Maths	5,925	-	5,925
NHS Frontline Digitisation	123,818	-	123,818
Next Steps Dual Diagnosis	40,106	-	40,106
Social Prescribing – Mental Health	465,473	-	465,473
Social Prescribing- Primary Care Network	457,306	3,380	460,686
	1,197,344	**4,596**	**1,201,940**

Charitable Activities

	2023 Unrestricted Funds	2023 Restricted Funds	Total
	£	£	£
Human resources			
Staff costs	346,608	920,383	1,266,991
Training costs	1,313	2,119	3,432
Staff expenses	5,253	26,281	31,534
Volunteers' expenses	258	840	1,098
Facilities			
Rent and room hire	23,299	3,699	26,998
Communications and software costs	13,021	27,665	40,686
Office costs and organisational purchases	4,483	933	5,416
Insurance	6,473	-	6,473
Miscellaneous	780	23,024	23,804
Professional fees and advisory			
Legal and professional fees	9,640	52,119	61,759
Membership Fees	3,381	3,768	7,149
Activities			
Publicity and information	139	839	978
DBS checks	7,503	-	7,503
Governance costs			
Audit & Accountancy fees	7,512	-	7,512
Trustees and Annual General meetings	227	-	227
Finance			
Bank charges	268	-	268
Capital costs			
Depreciation	4,437	1,355	5,792
	434,595	1,603,025	1,497,620
Reallocation of costs	(140,391)	140,391	-
	294,204	**1,203,416**	**1,497,620**

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Analysis of Restricted Expenditure between Activities

	Staff costs, facilities & professional fees	Activities	Reallocation of Costs	Total
	£	£	£	£
Anglian Water Digital Marketing	71	-	-	71
Anglian Water Saving Water	4,272	25	750	5,047
BBC Community Champions	9,507	-	493	10,000
Boston Big Local	16,355	35	-	16,390
Boston Big Local – Wyberton Wombles	666	-	-	666
Building Better Opportunities – Move	28,895	-	12,000	40,895
Community Information Points	7,114	212	-	7,326
COPD	1,976	-	-	1,976
COPD-TI	19	-	-	19
EL YEA	5,089	-	-	5,089
Governance Support Boston	3,300	-	-	3,300
Health Inequalities	-	-	2,833	2,833
LCC CAD - Hoarding Project	6,000	-	-	6,000
LCC-CAD – Naturehood Project	7,301	-	495	7,796
Learn Your Way Multi Maths	2,497	-	3,458	5,925
NHS – Frontline Digitisation	95,818	-	28,000	123,818
Next Steps Dual Diagnosis	35,106	-	5,000	40,106
Social Prescribing – Mental Health	419,283	1,254	44,936	465,473
Social Prescribing – Primary Care Network	417,592	668	42,426	460,686
	1,062,186	**2,194**	**140,391**	**1,203,416**

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

England & Wales - Charity number 1069356

Accounts

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

(A company limited by guarantee)

Registered Company Number: 3503128

Charity Commission Registered Number: 1069356

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Company Information

Board of Trustees/Company Directors:

J.C. Latham (Chair)
S. Holdaway (Vice Chair)

P.J. Bateson
A.Coxall
G. Darby
J.A. Ellis
S.Hall
M. Powley – resigned 21July 2022
W Moore – appointed 26 August 2022
D Holland – appointed 20 September 2022
A Humphreys – appointed 11 November 2022

Chief Executive Officer:	D.G. Fannin
Company Secretary:	D.G. Fannin
Registered Office:	Municipal Buildings West Street Boston Lincolnshire PE12 8QR
Auditor:	Heather Bright FCA, CTA Moore Thompson Bank House, Broad Street Spalding Lincolnshire PE11 1TB
Bankers:	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB

Annual Report of the Board of Trustees for the year ended 31 March 2023

The Trustees (who are also the Directors for the purposes of company law) present their annual report and the audited financial statements of Lincolnshire Community and Voluntary Service (the charity). In so doing, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" which requires the Directors to:

- select suitable accounting policies and 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The applicable accounting standards have been followed and the Directors are satisfied that the accounts give a true and fair view of the financial situation of the company for the year under review. The Trustees recognise that they are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Structure, Governance and Management

How the charity is constituted

The charity was registered as a charitable company limited by guarantee on 3 February 1998, charity number 1069356, company number 3503128, and its Memorandum and Articles of Association are its principle governing document. The company was formed as Boston District Council for Voluntary Service (CVS) and became South Lincolnshire CVS on 31 October 2006. A further change was approved on 15 March 2011 to bring East Lindsey into its area of benefit. The change of name to Lincolnshire Community and Voluntary Service (LCVS) was agreed by the membership at the Annual General Meeting held on 1 November 2011. The governing body of the Charity is its board of trustees/directors.

Recruitment and appointment of new trustees

The Articles of Association state that the number of trustees shall be no more than 15 and no fewer than 5. Trustee vacancies are advertised on our website and social media and targeted recruitment is used to promote board diversity and ensure that it has the appropriate balance of skills, knowledge and experience to fulfil its duties and responsibilities and oversee the charity's activities.

Prospective new trustees are invited to attend a board meeting before they confirm their interest. New trustees are elected by the existing board members and appointment is confirmed at the next annual general meeting. All new trustees are offered induction, training and support to enable them to fulfil their duties.

Following a governance review and skills audit and anticipating the retirement of one of its longest serving board members, the Board recruited 3 new trustees in 2022. The board had 10 trustees registered as of 31 March 2023.

Organisational structure

The Chief Executive is the chief officer and head of paid service and is appointed by the trustees. The Chief Executive is supported by a management team of senior officers who represent the organisation's core areas of activity; these being community development and volunteering, social prescribing and central support services. All paid staff and LCVS volunteers are managed directly by a senior officer and aligned to our core purpose and core areas of activity.

possible. Mechanisms are in place to review the income and expenditure of the charity regularly and robustly and ensure prudent management of the charity's financial resources.

The board has keeps governance under review to ensure that, as the risk factors change, the trustees are able to identify strategic risks and fulfil their duties and responsibilities.

Objectives and Activities

Objectives

The core purpose of the charity is to promote any charitable purposes for the benefit of the community in the south and east of Lincolnshire, to protect health and wellbeing and to organise co-operation in achievement of these purposes. LCVS is the Local Infrastructure Organisation for Lincolnshire, rooted in our communities and our core purpose is:

1. Leadership and advocacy
2. Partnerships and collaborations
3. Capacity building
4. Volunteering

The charity's aims are to:

- provide practical support to secure resources, build community capacity and boost resilience
- bring people together to have a stronger voice and influence and raise aspiration
- connect local voluntary and community organisations with strategic and system partners
- encourage and nurture volunteering opportunities and generate expectations and cultures in which volunteering can thrive
- enable people to contribute to and benefit from growth
- collaborate with partners to tackle the wider determinants of health and wellbeing

The charity's objectives are set out in its Business Strategy 2020 which are to:

- Put people first.
- Deliver quality services and excellent outcomes.
- Build resilience and financial stability.

The strategies and activities are designed to achieve this and to deliver it through partnership and collaboration. We have taken steps to understand and act on opportunities to broaden the charity's business model and strategy for sustainability, including new income generating opportunities.

In setting the charity's objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and have put in place policies to support its objects, promote equality and diversity and ensure that advice and information given is impartial, independent and confidential.

Significant activities

In 2022-23 our activities focused on mobilising and encouraging community action, strengthening our sector's voice and influence on decision-makers and funders.

- We provided practical support for local people and organisations, particularly to help those that face the greatest barriers to break through or get around them.
- We enabled networks of local organisations to raise skills and confidence and build resilience.
- We worked with partners to mitigate the impacts of COVID-19 and promote an environment in which people and communities thrive and volunteering opportunities are nurtured and supported.
- We worked with the University of Lincoln to support student placements and engage in research such as the Commission on Greater Lincolnshire Inequality, with Bishop Grosseteste University to support staff development and with Boston College to support LCVS apprentices and develop our 'young leaders into governance' programme.

The main programmes, projects and services provided are outlined in the Statement of Financial Activities. LCVS provided essential advice, support, training and volunteer centre services to hundreds of local charities and community groups. We worked closely with the Integrated Care System to deliver social prescribing as an enabler of integrated working for health and well-being. The charity provided a voice for the sector and made a significant

- We were achieved Silver status in the Defence Employer Recognition Scheme for our support for Forces, veterans and their families through our activities and recruitment and employment practices.

The Social Prescribing service grew to 26 whole time equivalent staff in 2022-23 and referrals continued their upward trend, including referrals from the Lincolnshire NHS Mental Health Trust.
The Link Worker team received just under 1,500 referrals from Primary Care and over 1,000 mental health related referrals from LPFT. The table below shows the percentage of participants supported at Levels 2 and 3 which reflect increasing complexity of need and interdependencies. In practice, although 37% received Level 1 support, Level 1 applies to nearly everyone who is referred into social prescribing as useful information is shared at the point of referral to help them start on their pathway.

Level 1 - signposting	37%
Level 2 - solution planning	22%
Level 3 - support to participate	41%

Social prescribing continued to provide the foundation for personalisation and integrated working. Outcomes monitoring shows the impact social prescribing has on people who are referred in and particularly those who ask for Level 2 and 3 support:

I feel more in control	14%
I feel more involved in my community	13%
I have accessed a new service/group	29%
I have found work	1%
I have started volunteering	2%
I need to see my GP less often	1%
My mental health has improved	11%
My physical health has improved	4%

A new data management system for Social Prescribing was implemented in April 2022. By 31st March 2023 the team had logged more than 27,500 separate interactions.

Plans for the Future
Lincolnshire County Council and three of our four district local authorities have committed to continue core grant funding in 2023-24. LCVS anticipates that this will continue beyond March 2024 as part of ongoing strategic partnership commitments. We are actively working with the county and district local authorities to develop our 'Thriving Communities (Inclusive Growth)' programme and plans for levelling up.

We will be increasing the level of community development and volunteering activity on the coast through projects funded by the East Coast Community Fund and Theddlethorpe Community Investment Fund and options are being explored to increase activity in South Kesteven through UK Shared Prosperity Fund.

The Director of Public Health has commented that, "Local ideas developed locally are more likely to succeed and the work of the Local Infrastructure Organisation will get us further and faster and ensure lasting impact". We will continue to build on key relationships which recognise that sector support and volunteering is more important than ever and that this provides the foundation for levering in investment funding for services and projects in which we share common purpose.

Plans for future delivery of social prescribing link worker services are uncertain as they are being put out to competitive tender in 2023. If successful, LCVS will continue its collaboration with VCS on social prescribing to develop the service in partnership with the Integrated Care System programme teams that are leading the development of health and care integration and Population Health Management. The focus for future social prescribing activity will continue to underpin effective integration with Primary Care Networks and Integrated Place Based Teams.

Measuring impact and return on investment are more important than ever. In 2023 we will procure a new community data management system, and this will be a focus for further development of capacity for data analysis an impact measurement. We will continue to invest to ensure we have the skills, knowledge and capability to capture business critical data and insight. We will continue to develop collaboration and consortium working with our

prescribing services. The balance comprises grant income for projects that support the key objectives of the charity, plus charitable donations and income generated through DBS checking for volunteer involving organisations and private businesses.

Disclosure of Information to Auditors

We, the Directors of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- There is no relevant audit information of which the company's auditors are unaware; and
- We have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Exemption Statement

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

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company Directors.

BY ORDER OF THE BOARD



J.C. Latham
Trustee

Dated: 5 OCT 2023

Independent Auditors Report to the Members of Lincolnshire Community and Voluntary Service

Opinion

We have audited the financial statements of Lincolnshire Community and Voluntary Service Limited for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair review of the state of the company's affair 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Auditor's responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations during the course of the audit,
- we identified the laws and regulations applicable to the charitable company through discussions with Directors and other management, and from our commercial knowledge and experience of the client Trustees' sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- detailed substantive testing and vouching of invoices.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with funders and the Charity Commission.
- reviewing legal and professional fees for any indicators.
- reviews of news publications for any indicators.

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

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	Total	2022 Total
		£	£	£	£
Income from:					
Donations and grants receivable:					
Donations	22	15,105	1,762	16,867	290
Grants receivable	2	95,293	-	95,293	92,136
Investments:					
Interest receivable		922	-	922	22
Incoming resources from charitable activities	3	164,001	1,201,940	1,365,941	1,116,197
Total Income		275,321	1,203,702	1,479,023	1,208,645
Expenditure on:					
Charitable activities	5	294,204	1,203,416	1,497,620	1,193,492
Total expenditure		294,204	1,203,416	1,497,620	1,193,492
Net income/(expenditure)		(18,883)	286	(18,597)	15,153
Fund balances brought forward	18 & 19	394,713	26,446	421,159	406,006
Transfers between funds	18 & 19	423	(423)	-	-
Fund balances carried forward	18 & 19	376,253	26,309	402,562	421,159

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 16 to 29 form part of these financial statements.

Balance Sheet for the year ended 31 March 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	15		17,375		23,167
Current assets					
Debtors	16	305,826		48,527	
Cash at bank and in hand		789,787		838,361	
		1,095,613		886,888	
Creditors:					
Amounts falling due within one year	17	710,426		488,896	
Net current assets			385,187		397,992
Total assets less current liabilities			402,562		421,159
Income funds					
Unrestricted funds	18		376,253		394,713
Restricted funds	19		26,309		26,446
			402,562		421,159

The financial statements were approved and authorised for issue by the Board on 5 October 2023

Signed on behalf of the board of Trustees

J.C. Latham, Trustee

P.J. Bateson, Trustee

Company registration number: 3503128

The notes on pages 16 to 32 form part of these financial statements.

Statement of cash flows for the year ended 31 March 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		(48,574)	279,727
Cash flows from investing activities:			
Dividends, interest and rents from investments			-
Proceeds from the sale of property, plant and equipment			-
Purchase of property, plant and equipment	15	-	(7,565)
Net cash provided by (used in) investing activities		-	(7,565)
		-	
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		(48,574)	272,162
Cash and cash equivalents at the beginning of the reporting period		838,361	566,199
Cash and cash equivalents at the end of the reporting period		789,787	838,361

Reconciliation of net income/(expenditure) to net cash flow from operating activities		2023 £	2022 £
Net income /(expenditure) for the reporting period (as per the statement of financial activities)		(18,597)	15,153
Adjustments for:			
Depreciation charges	15	5,792	6,404
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		-	-
Loss/(profit) on sale of fixed assets	15	-	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		(257,299)	(29,539)
Increase/(decrease) in creditors		221,530	287,709
Net cash provided by (used in) operating activities		(48,574)	279,727

Notes to the Financial Statements for the year ended 31 March 2023

1. Accounting Policies

General Information

Lincolnshire Community and Voluntary Service is a company limited by guarantee registered in England and Wales. The address of the registered office of the charity is given in the charity information on page 1 of these financial statements.

Basis of Preparation of Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from the date of authorisation of these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves to enable the charity to continue as a going concern.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements and estimates have been made in the process of applying the above accounting policies that have the most significant effect on the amounts recognised in the financial statements.

Tangible Fixed Assets – In order to calculate depreciation, an estimate must be made of the useful economic life of each asset along with an estimate of the residual value of the asset at the end of that time based on prices prevailing at the balance sheet date.

Accrued and Deferred Income – Several of the grants receivable span periods that cover each year end, the result of which has meant that income has needed to be accrued or deferred as necessary.

Details for both of these items are included within the accounting policies below.

Income Recognition

Restricted funds can only be used for the specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which complies with these criteria is identified to the fund.

Unrestricted Funds

Unrestricted funds are donations or other income received or generated for the objectives of the charity, without further specified purposes. This income is available as general funds. Designated Reserves are those reserves which have been set aside from Unrestricted Funds for a specific future purpose or project.

Donated Goods, Services and Assets

Donated goods, services and assets are recognised at their fair value.

Gifts In Kind

Donated goods, facilities and services are recognised as income in the statement of financial activities when the following criteria are met:

- Entitlement: Control over the expected economic benefits that flow from the donation has passed to the charity and any performance conditions attached to the donation have been fully met.
- Probable: It is more likely than not that the economic benefits associated with the donated item will flow to the charity.
- Measurement: The fair value or value to the charity of the donated item can be measured reliably.

Contribution to Pension Funds

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution pension scheme for the benefit of the employees. The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting period.

Termination Payments

Termination payments are made when a post becomes redundant or when a compromise agreement is reached with an employee. These payments are funded from reserves.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Liability of the members

The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1.

4. Analysis of Restricted Income between Activities

	2023 Grants	2023 Activities	Total	2022 Total
	£	£	£	£
Anglian Water – Saving Water	5,000	-	5,000	-
Adult Care Community Development Fund	-	-	-	714
BBC Community Champions Youth Ambassadors	10,000	-	10,000	10,000
Boston Big Local	15,000	-	15,000	21,817
Boston Big Local – Wyberton Wombles	666	-	666	-
Building Better Opportunities – Move	41,706	-	41,706	32,452
CIP Community Information Points	7,326	-	7,326	-
COPD	-	1,216	1,216	7,184
East Lindsey Youth Persons Forum	5,089	-	5,089	444
Governance Support Boston	3,300	-	3,300	-
Health Inequalities	2,833	-	2,833	-
Healthy Living – Lloyds Foundation	-	-	-	18,150
Lincolnshire Community Collaboration Fund	-	-	-	6,170
New Horizons	-	-	-	10,802
Shine Community Asset Development – Hoarding Project	6,000	-	6,000	800
Shine Community Asset Development – Naturehood Project	7,796	-	7,796	3,041
Multi Maths	5,925	-	5,925	-
NHS Frontline Digitisation	123,818	-	123,818	61,514
Next Steps Dual Diagnosis	40,106	-	40,106	-
Social Prescribing – Mental Health	465,473	-	465,473	318,930
Social Prescribing – Primary Care Network	457,306	3,380	460,686	401,853
	1,197,344	**4,596**	**1,201,940**	893,871

6. Analysis of Restricted Expenditure between Activities

	Staff costs, facilities & professional fees	Activities & capital costs	Reallocation of costs	Total
	£	£	£	£
Anglian Water Digital Marketing	71	-	-	71
Anglian Water Saving Water	4,272	25	750	5,047
BBC Community Champions	9,507	-	493	10,000
Boston Big Local	16,355	35	-	16,390
Boston Big Local – Wyberton Wombles	666	-	-	666
Building Better Opportunities – Move	28,895	-	12,000	40,895
Community Information Points	7,114	212	-	7,326
COPD	1,976	-	-	1,976
COPD-TI	19	-	-	19
EL YEA	5,089	-	-	5,089
Governance Support Boston	3,300	-	-	3,300
Health Inequalities	-	-	2,833	2,833
LCC CAD - Hoarding Project	6,000	-	-	6,000
LCC-CAD – Naturehood Project	7,301	-	495	7,796
Learn Your Way Multi Maths	2,497	-	3,458	5,925
NHS – Frontline Digitisation	95,818	-	28,000	123,818
Next Steps Dual Diagnosis	35,106	-	5,000	40,106
Social Prescribing – Mental Health	419,283	1,254	44,936	465,473
Social Prescribing – Primary Care Network	417,592	668	42,426	460,686
	1,062,186	2,194	140,391	1,203,416

7. Analysis of Grants Payable

	2023 Unrestricted Funds	2023 Restricted Funds	Total	2022 Total
	£	£	£	£
Lincolnshire Community Collaboration Fund	-	-	-	3,741
LEP-ESF-New Horizons	-	-	-	10,807
NHS-Frontline Digitisation	-	-	-	20,098
	-	-	-	34,646

8. Board of Trustees Remuneration

No member of the Board of Trustees received any remuneration either directly or indirectly.

15. Tangible Fixed Assets

	Equipment and Fittings
	£
Cost	
At 1st April 2022	43,457
Additions	-
Disposals	-
At 31st March 2023	43,457
Depreciation	
At 1st April 2022	20,290
Charge for the year	5,792
Disposals	-
At 31st March 2023	26,082
Net book value	
At 31st March 2023	17,375
At 31st March 2022	23,167

16. Debtors

	2023 Total	2022 Total
	£	£
Trade debtors	292,885	36,018
Prepayments and accrued income	12,941	12,509
	305,826	48,527

17. Creditors: Amounts falling due within one year

	2023 Total	2022 Total
	£	£
Trade creditors	13,653	16,151
Other taxes and social security	21,372	17,960
Other creditors	37,938	15,942
Accruals and Deferred Income	637,463	438,843
	710,426	488,896

CIP – Community Information Points – Implementation of a central information point to include current local information, support & resources available to professional organisations and the public in Louth, Mablethorpe & Skegness

COPD – Self funding activities to continue the work implemented by the Active Lincolnshire and the Tackling Inequalities Fund to enable people in South Holland living with Chronic Obstructive Pulmonary Disease (COPD) to live full and active lives

COPD -TI- LCVS is commissioned by Active Lincolnshire and the Tackling Inequalities Fund to enable people in South Holland living with Chronic Obstructive Pulmonary Disease (COPD) to live full and active lives

East Lindsey YEA – LCVS is commissioned by YMCA Lincolnshire to support their youth engagement activities across Mablethorpe & Sutton on Sea

GOVERNANCE SUPPORT BOSTON –Working with PCN board members as part of a Governance Support review to recruit and mentor young people onto the Board. Funding is for 3 years 22/23 to 24/25

HEALTH INEQUALITIES. - a project to investigate and develop a set of recommendations on how the social prescribing can improve health inequalities with targeted communities eg. Farming & Rural, Coastal, Eastern European as well as temporary residents, travellers and homeless people

LCC-CAD - Hoarding Project – working with the SHINE network to assist with the cost of clearing hoarding within patient's properties with severe mental illness, as referred by social prescribers

LCC-CAD - Naturehood Project - working with the SHINE network to provide people with severe mental illness the opportunity to learn about and create a 'Naturehood' nature friendly environment for wildlife in Boston

MULTI MATHS – Urban Challenge 'Learn Your Way' Multiply Maths project delivery partner with VCS to engage with the hardest to reach learners, through a mixture of 'taster days', workshops and short courses in the Mablethorpe area.

Next Steps Dual Diagnosis – Next steps to recovery to support the recovery of people who have co-occurring mental health challenges alongside substance misuse. Supporting them towards greater resilience, confidence to better manage challenges currently within Boston, East Lindsey and Spalding areas.

NHS Frontline Digitisation – LCVS has been granted seed funding from the NHS Unified Technology Fund/ NHSX to further develop and implement a robust data management system within Social Prescribing

Social Prescribing – Mental Health - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers in the transformation of community mental health services via integrated placed based teams

Social Prescribing – Primary Care Network - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers on behalf of Primary Care Networks and developing this into a community of practice that is trained, informed, supported and connected

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	13,309	4,066	17,375
Debtors	10,427	295,399	305,826
Cash in hand and at bank	454,890	334,897	789,787
Creditors	(102,373)	(608,053)	(710,426)
	376,253	**26,309**	**402,562**

23. Fund Comparatives

Statement of Financial Activity	2022 Unrestricted Funds	2022 Restricted Funds	Total
	£	£	£
Income from:			
Donations and grants receivable:			
Donations	-	290	290
Grants receivable	92,126	-	92,126
Investments:			
Interest receivable	22	-	22
Incoming resources from charitable activities	222,326	893,871	1,116,197
Total income	314,484	894,161	1,208,645
Expenditure on:			
Charitable activities	288,178	905,314	1,193,492
Total expenditure	288,178	905,314	1,193,492
Net income/(expenditure)	26,306	(11,153)	15,153
Fund balances brought forward	376,618	29,388	406,006
Transfers between funds	(8,211)	8,211	-
Fund balances carried forward	**394,713**	**26,446**	**421,159**

	2022 Unrestricted Funds	2022 Restricted Funds	Total
	£	£	£
Local Authority	233,317	-	233,317
Institutional / Charitable grants	56,478	885,917	942,395
	289,795	885,917	1,175,712
Incoming resources from generated funds	92,136	-	92,136
Incoming resources from charitable activities	197,659	885,917	1,083,576
	289,795	885,917	1,175,712

Incoming Resources from Charitable Activities

	2022 Unrestricted Funds	2022 Restricted Funds	Total
	£	£	£
Grants receivable	197,659	885,917	1,083,576
Other management and service charges	1,465	-	1,465
Recharge of organisational purchases and other services	911	7,954	8,865
Training courses	3,150	-	3,150
Apprentice/Kickstart Incentives	7,897		7,897
DBS checks	10,667	-	10,667
Other	577		577
	222,326	893,871	1,116,197

Analysis of Restricted Income between Activities

	2022 Grants	2022 Activities	Total
	£	£	£
ACCDF – Adult Care Community Development Fund	714	-	714
Anglian Water - Digital Marketing	-	-	-
Anglian Water - Saving Water	-	-	-
BBC Community Champions Youth Ambassadors	10,000	-	10,000
Boston Big Local	16,567	5,250	21,817
Building Better Opportunities - Move	32,463	(11)	32,452
COPD	5,745	1,439	7,184
East Lindsey Youth Persons Forum	444	-	444
Healthy Living - Lloyds Foundation	18,150	-	18,150
Lincolnshire Community Collaboration Fund	6,170	-	6,170
New Horizons	10,802	-	10,802
Shine Community Asset Development – Hoarding Project	800	-	800
Shine Community Asset Development – Naturehood Project	7,961	(4,920)	3,041
NHS Frontline Digitisation	61,514	-	61,514
Social Prescribing – Mental Health	373,117	(54,188)	318,930
Social Prescribing- Primary Care Network	469,084	(67,231)	401,853
	1,013,531	(119,660)	893,871

Analysis of Restricted Expenditure between Activities

	Staff costs, facilities & professional fees	Activities	Reallocation of Costs	Total
	£	£	£	£
ACC DF	714	-	-	714
BBC Community Champions	14,412	-	-	14,412
Boston Big Local	23,065	-	-	23,065
Building Better Opportunities – Move	32,452	-	-	32,452
Community Information Points	2,045	-	-	2,045
COPD-TI	7,184	-	-	7,184
EL YEA	444	-	-	444
Healthy Living – Lloyds Foundation	21,060	-	-	21,060
LCC CAD - Hoarding Project	800	-	-	800
LCC-CAD – Naturehood Project	3,041	-	-	3,041
Lincolnshire Community Collaboration Fund	2,469	3,741	-	6,210
LEP ESF NH	-	10807	-	10,807
NHS – Frontline Digitisation	41,416	20,098	-	61,514
Social Prescribing – Mental Health	318,930	-	248	319,178
Social Prescribing – Primary Care Network	401,853	-	535	402,388
	869,885	**34,646**	**783**	**905,314**

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

England & Wales - Charity number 1069356

Accounts

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

(A company limited by guarantee)

Registered Company Number: 3503128

Charity Commission Registered Number: 1069356

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Company Information

Board of Trustees/Company Directors:

J.C. Latham (Chair)
S. Holdaway (Vice Chair)

P.J. Bateson - appointed 1 June 2021
A.Coxall
G. Darby - appointed 24 Nov 21
J.A. Ellis
S.Hall

C.Higgins - resigned 28 May 2021
P Keeling - resigned 27 May 2021
M. Powley - resigned 21 Jul.22
M.A. Thompson - resigned 12 July 2021
S. Wheatley - resigned 26 May 2021

Chief Executive Officer: D.G. Fannin

Company Secretary: D.G. Fannin

Registered Office:
Municipal Buildings
West Street
Boston
Lincolnshire
PE12 8QR

Auditor:
Kenneth Maggs, FCA
Moore Thompson
Bank House, Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers:
Unity Trust Bank Plc
9 Brindley Place
Birmingham
B1 2HB

Annual Report of the Board of Trustees for the year ended 31 March 2022

The Trustees, who are also the Directors for the purposes of company law, present their annual report and the audited financial statements of Lincolnshire Community and Voluntary Service (the Charity). In so doing, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" which requires the Directors to:

- select suitable accounting policies and 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The applicable accounting standards have been followed and the Directors are satisfied that the accounts give a true and fair view of the financial situation of the company for the year under review. The Trustees recognise that they are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Structure, Governance and Management

How the Charity is constituted

The Charity was registered as a charitable company limited by guarantee on 3 February 1998, charity number 1069356, company number 3503128, and its Memorandum and Articles of Association are its principle governing document. The company was formed as Boston District Council for Voluntary Service (CVS) and became South Lincolnshire CVS on 31 October 2006. A further change was approved on 15 March 2011 to bring East Lindsey into its area of benefit. The change of name to Lincolnshire Community and Voluntary Service (LCVS) was agreed by the membership at the Annual General Meeting held on 1 November 2011. The governing body of the Charity is its board (the Board) of trustees/directors.

Recruitment and appointment of new trustees

The Articles of Association state the number on the Board shall be no more than 15 and no fewer than 5 trustees. The Board generally seeks to ensure that it has the appropriate balance of skills, knowledge and experience it needs to fulfil its duties and responsibilities and oversee the charity's activities. Normally new trustee positions are advertised. Prospective new trustees are invited to attend a Board meeting before they confirm their interest and are elected to post. New trustees are elected by the existing Board members and appointment is confirmed at the next annual general meeting.

The Board had 7 trustees registered as of 31 March 2022 following the retirement of several board members and recruitment of 2 new trustees. The Board undertook a skills audit and recruitment exercise in 2022 and has subsequently recruited 3 new trustees. All new trustees are offered induction, training and support to enable them to fulfil their duties.

Organisational structure

The Chief Executive is appointed by the Board. The Chief Executive is the chief officer and head of paid service to whom day-to-day management of the charity is delegated by the trustees. The Chief Executive is supported by a management team of senior officers who represent the organisation's core areas of activity; these being

community development and volunteering, social prescribing and central support services. All paid staff and LCVS volunteers are managed directly by a senior officer and aligned to the core areas of activity.

The organisation structure has been flat and lean for many years to ensure that the organisation is cost effective whilst delivering high quality services and contracted outcomes. In the last year, the management structure has expanded and deepened as the organisation has grown. This has enabled us to better support the senior team and establish progression pathways for emerging leaders.

The organisation structure is designed to focus activity on our core purpose and operate within a balanced budget. The structure is flexible and agile when circumstances require it for project delivery and in circumstances such as during the Covid-19 pandemic.

How decisions are made

The Board approves the annual budget and business plan for the Charity and sets overall policy, strategic direction and high-level objectives. It receives recommendations from its established sub-committees and the Chief Executive on matters that have significant financial and/or operational implications or risks attached.

Day-to-day management of the charity is delegated to the Chief Executive. The Chief Executive is accountable to the Chairman and Board on strategic and operational decision-making. Delegated authority is reserved to the Chief Executive to manage income and expenditure, establish new budget classes, authorise virements across budget classes and on all other operational and financial decisions.

The Board has two standing sub-committees, which are Finance & Governance and Policy & Practice. Both reviewed their terms of reference in the last year to strengthen governance, oversight and decision-making. Governance and oversight is supported by Link Trustees, to develop better insight and understanding of key issues, and the Board may also from time-to-time establish task groups to review specific matters, advise on policy and use of resources and provide direction as necessary, including investigatory and appeals panels.

Wider networks and affiliations

The Charity is rooted firmly in its local communities and has a deep sense of place. It is the accredited Volunteer Centre operator in the LCVS the south and east of the county and works with Voluntary Centre Services (VCS) to provide countywide coverage through a co-production service agreement with Lincolnshire County Council.

LCVS is a partner in the Integrated Care System and the largest provider of Social Prescribing Link Worker services in Lincolnshire. We do this in partnership with VCS and collaborate regularly on projects which require mutually supportive working and countywide reach.

The Charity is a member of two national bodies: the National Association for Voluntary and Community Action (NAVCA), which is the national membership body for local voluntary sector support and development organisations in England, and the National Council for Voluntary Organisations (NCVO) which champions volunteering and volunteer involving organisations.

LCVS is a founding member of Involving Lincs, the umbrella forum for voluntary and community sector leadership and advocacy in the county.

LCVS is a founding member of the Lincolnshire Voluntary Engagement Team (LVET); a collective of strategic-minded voluntary sector organisations with an interest promoting collaborative cross-sector working on health and wellbeing within the Integrated Care System in Lincolnshire.

Risk management

Major risks are kept under review and systems and procedures are established to manage them. The Board undertook a governance review during the year under review to ensure that, as the organisation grew, the trustees were able to identify strategic risks and fulfil their duties and responsibilities.

The Board confirms that it is satisfied that the policy adopted in respect of risk exposure is sufficient to mitigate the impact of all but the most severe circumstances.

Major risks to which the charity is exposed are identified by the Board and recorded in its strategic risk register. The Chief Executive and senior leadership team maintains a register of operational risks so that significant risks are mitigated so far as is reasonably possible.

Risk management includes insurance policies which cover possible losses, damage or other liabilities. HR and other professional services are outsourced to ensure systems and policies are robust and properly maintained. Mechanisms are in place to review the income and expenditure of the Charity, which happens regularly, and ensure prudent management of the charity's financial resources.

Objectives and Activities

Objectives

The core purpose of the Charity is to promote any charitable purposes for the benefit of the community in the south and east of Lincolnshire, to protect health and wellbeing and to organise co-operation in achievement of these purposes.

The Charity's aims are to:

- provide practical support to secure resources, build community capacity and boost resilience
- bring people together to have a stronger voice and influence and raise aspiration
- connect local voluntary and community organisations with strategic and system partners
- encourage and nurture volunteering opportunities and generate expectations and cultures in which volunteering can thrive
- enable people to contribute to and benefit from growth
- collaborate with partners to tackle the wider determinants of health and wellbeing

The Charity's objectives are set out in its Business Strategy 2020. The core objectives are to:

- Put people first, including the people we serve and everyone who works for or volunteers with LCVS.
- Deliver quality services and excellent outcomes.
- Build resilience and financial stability.

The strategies and activities undertaken to achieve the charity's aims and objectives have been designed to articulate common purpose, consolidate key system partner relationships and maintain our reputation for being rooted in our communities and understanding of their needs. 80 per cent of our income comes from statutory funded activity. Our long-term strategy is to achieve sustainability through sustaining our existing partnerships and establishing new collaborations. We have taken steps to understand and act on opportunities to broaden the charity's business model, including new income generating opportunities.

In setting the Charity's objectives and planning its activities, the Board have given due consideration to general guidance published by the Charity Commission relating to public benefit and have put in place policies to support its objects, promote equality and diversity and ensure that advice and information given is impartial, independent and confidential.

Significant activities

The main programmes, projects and services provided by the Charity are outlined in the Statement of Financial Activities for the year ending 31st March 2022.

LCVS provided essential advice, support, training and volunteer centre services to hundreds of local charities and community groups. It provided a voice for the sector and made a significant difference to individuals and local community groups by building confidence, resilience and capacity, promoting health and wellbeing and securing vital funding, volunteers and other resources.

LCVS worked closely with Public Health and the Lincolnshire Clinical Commissioning Group (CCG) to deliver Social Prescribing as an enabler of integrated working for health and well-being.

Significant activities included:

1. Supporting volunteering and community development
2. Further developing social prescribing across Primary Care Networks and mental health Integrated Place Based Teams.
3. Securing funding and resources to sustain non-core funded project legacy where this had demonstrated positive outcomes and ongoing need, including:
    a. COPD (Happy Breathers)
    b. Next Steps (healthy living, addiction recovery)
    c. Naturehood and climate change mitigation (Anglian Water)
    d. IT system replacement (NHS Frontline Digitisation)
    e. Youth Ambassadors, future leaders (Inclusive Boston).
4. Being an effective and valued strategic partner.
5. Supporting Covid-19 recovery and resilience planning

Achievements and Performance

Volunteering and community development; LCVS met all of our commissioners' expectations for core grant funded activity although not all Key Performance Indicator targets were met, reflecting the impact of Covid on community groups and the challenge of supporting 'hard to place' volunteers. The combined LCVS/VCS totals for Lincolnshire for the year to 31 March 2022 included 513 volunteers supported and 316 groups supported. Through our funding readiness training programme and other help to get resources to where they are needed, the Charity helped groups to secure £153,760 of additional finance for local delivery.

The landscape of volunteering has changed post-Covid. Analysis volunteers showed that half were aged 19-25 or over 55, one quarter were aged 30-44 and the top four reasons for volunteering included increasing chances of paid employment, giving something back to the community, improving skills and knowledge and building self-confidence. The main challenge has been the time it takes the team to find appropriate opportunities for the 'hard to place'.

Social Prescribing continued to be a key driver of growth and service development in the year to 31 March 2022. The number of Link Workers increased in line with NHS trajectory and income and expenditure increased correspondingly. Referrals recovered from pre-Covid levels and exceeded the pre-covid volume with a continued upward trend. Referrals came roughly one third from GPs, one third from the Lincolnshire Partnership Foundation Trust and one third from community and other statutory agencies such as the Police and Fire & Rescue.

62 per cent of people helped by our Link Worker teams required active support and help with solution planning. 38 per cent were helped to find services and community support they needed. 16 per cent of social prescribing participants reported improved mental health, 18 per cent reported feeling more in control and this resulted in 3 per cent finding employment, 6 per cent began volunteering and 7 per cent went to their GP less often. 75 per cent of all social prescribing participants achieved their personal goals.

We continued to deliver projects funded by Government, statutory commissioners and other grant makers aligned with our core purpose – see Note 19. Project activity was an important part of our diversified income and demonstrated that breadth and depth of the Charity's knowledge, skills and competence. Projects provided life changing benefits to participants and communities as we emerged from the lockdown period of the pandemic.

Better still, the Next Steps project was recognised by the county's NHS/Public Health Dual Diagnosis commissioners as an important contributor to outcome delivery and brought our project into the mainstream of NHS/Public Health commissioning.

Insight and data from all of our core functions and projects demonstrated the impact of the pandemic on mental health and the primary and secondary healthcare system and underlined the value of social prescribing to health and care transformation, which provided the foundation for discussions around ongoing funding of social prescribing within the county's strategy for personalisation and integrated working.

Plans for the Future

The Charity has secured ongoing core grant funding commitment from Lincolnshire County Council and two of our four district local authorities. Post-pandemic recovery and resilience planning and the creation of the South and East Lincolnshire Councils Partnership, coupled with Government plans for levelling up, suggest that core funding will continue, and new opportunities may open up. We will review management, leadership and governance to underpin and drive a clear strategy for sustainability and our long-term ambition.

Our plans for future activity include building on these key relationships. Local government commissioners recognise that sector support services and volunteering is more important than ever and that this provides the foundation for levering in investment funding for services and projects in which we share common purpose. Social prescribing will continue to be developed in partnership with Integrated Care System programme teams that are leading health and care integration and transformation with Primary Care Networks and Integrated Place Based Teams.

We will invest to ensure we that have the skills, knowledge and capability within the Charity to better capture business critical data and insight. Data systems for measuring impact, developing insight and evaluating return on investment are more important than ever. This is an area for further development, including investment in our systems for data management system and digital maturity.

We will continue to develop collaborative working with strategic partners and promote LCVS as the preferred provider for volunteering support and good practice, community development (boosting resilience and building social fabric) and Social Prescribing.

We will invest in communications and marketing capability to ensure we are better able to articulate our performance and achievements and promote our work to key commissioners and other funders.

The Charity will continue to focus on its core functions and added value activities, foster relationships with local government, health and care commissioners and continue to look for opportunities to increase income generation and diversify its activities that further our mission and vision and are consistent with the organisation's charitable objects.

Financial Review

The reserves of the charity at 31 March 2022 are £421,159 of which £26,446 are restricted. Current assets less current liabilities are £397,992 with the remainder of reserves of £23,167 being made up of fixed assets. The cash balance increased from £566,199 to £838,361. The available free reserves, i.e. Unrestricted Funds increased resulting in a closing balance of £394,713.

Reserves Policy

Restricted reserves are monitored to ensure that the balance of funds held in budget classes for delivering restricted outcomes and is sufficient to meet contingent liability.

Free reserves include the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. Our policy is to ensure we have a minimum level of free reserve to cover potential loss of income and, in extremis, to shut down some or all of our functions. The balance of free reserves is designated to enable the Charity to invest in developing its resilience (people and systems) and strategy for sustainability.

The Board has examined the Charity's requirement for reserves in light of the major risks to the organisation and its wider responsibility as the Local Infrastructure Organisation. The Charity has a long-standing policy whereby unrestricted funds not committed to or invested in tangible assets held by the charity should not be less than six months of the expenditure including provision for 'wind-down' and staff redundancy in the event of reduced funds. This is a prudent contingency against the charity's legal and contractual obligations. The Board will keep this under review and designate its free reserves accordingly.

The Charity's going concern basis can be judged only on funding levels to 31 March 2023, which is secured.

Local authority funding has underpinned our core services for many years and funding for Social Prescribing Link Worker services is built into NHS long-term planning. These key strategic relationships are stronger than ever, and, subject to changes in Government budgets for public services, all indications are that funding for the Charity's core services will be secure beyond 31 March 2023.

Funding is in place to continue projects. The Charity has consistently demonstrated that it can bring in funding in the form of new collaborations, projects and commissions and generate income from its own activities. The Charity will continue to ensure plans are in place to do so and to operate as a going concern.

The Board are satisfied with the plans in place to create financial headroom and support the financial situation within which the Charity is operating. The Trustees are confident that the organisation will continue to adapt, grow and provide invaluable community and person-focused services for the foreseeable future.

Principal funding sources

Principal funding sources and expenditure in the year ending 31st March 2022, make up our Statement of Financial Activities and are set out in detail on pages 13 & 14.

Most of the income to the charity in 2021-22 (close to 80 per cent) is derived from local authority grants, including county and district councils, to support our work as the local infrastructure organisation and accredited volunteer centre operator, and the NHS via the Lincolnshire Clinical Commissioning Group (CCG) and Lincolnshire Partnership Foundation Trust (LPFT) to deliver social prescribing services that promote health and wellbeing and support integrated care (see notes 2, 3 and 4 on p19-21). The balance comprises income from projects that support the key objectives of the charity, plus charitable donations and income generated through DBS checking for volunteer involving organisations and private businesses.

The cash flow of the Charity is shown on page 15. Users should also refer to the notes contained within pages 16 to 29 in order to have a clear and transparent understanding of the aforementioned statements.

Disclosure of Information to Auditors

We, the Directors of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- There is no relevant audit information of which the company's auditors are unaware; and
- We have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Exemption Statement

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

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company Directors.

BY ORDER OF THE BOARD

J.C. Latham
Trustee

Dated: 23/11/22

Independent Auditors Report to the Members of Lincolnshire Community and Voluntary Service

Opinion

We have audited the financial statements of Lincolnshire Community and Voluntary Service Limited for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair review of the state of the company's affair as at 31 March 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual report 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which 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 agreements 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 explanation we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees annual report and from the requirement to prepare a strategic report.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Auditor's responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations during the course of the audit,
- we identified the laws and regulations applicable to the charitable company through discussions with Directors and other management, and from our commercial knowledge and experience of the client Trustees' sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- detailed substantive testing and vouching of invoices.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with funders and the Charity Commission.
- reviewing legal and professional fees for any indicators.
- reviews of news publications for any indicators.

Auditor's responsibilities for the audit of the financial statements (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.
This description forms part of our auditor's report.

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 and to the charitable company's Trustees, as a body, in accordance with regulations made under Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an auditor's 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 and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kenneth Maggs (Senior Statutory Auditor)

For and on behalf of Moore Thompson
Chartered Accountant & Statutory Auditor

Spalding
Date: 23 November 2022

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

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
		£	£	£	£
Income from:					
Donations and grants receivable:					
Donations	22	-	290	290	5,000
Grants receivable	2	92,136	-	92,136	87,030
Investments:					
Interest receivable		22	-	22	816
Incoming resources from charitable activities	3	222,326	893,871	1,116,197	916,291
Total income		314,484	894,161	1,208,645	1,009,137
Expenditure on:					
Charitable activities	5	288,178	905,314	1,193,492	974,175
Total expenditure		288,178	905,314	1,193,492	974,175
Net income/(expenditure)		26,306	(11,153)	15,153	34,962
Fund balances brought forward	18 & 19	376,618	29,388	406,006	371,044
Transfers between funds	18 & 19	(8,211)	8,211	-	-
Fund balances carried forward	18 & 19	**394,713**	**26,446**	**421,159**	**406,006**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 16 to 30 form part of these financial statements.

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

Balance Sheet for the year ended 31 March 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	15		23,167		22,006
Current assets					
Debtors	16	48,527		18,988	
Cash at bank and in hand		838,361		566,199	
		886,888		585,187	
Creditors:					
Amounts falling due within one year	17	488,896		201,187	
Net current assets			397,992		384,000
Total assets less current liabilities			421,159		406,006
Income funds					
Unrestricted funds	18		394,713		376,618
Restricted funds	19		26,446		29,388
			421,159		406,006

The financial statements were approved and authorised for issue by the Board on 23 November 2022

Signed on behalf of the board of Trustees

J.C. Latham, Trustee

P.J. Bateson, Trustee

Company registration number: 3503128

The notes on pages 16 to 30 form part of these financial statements.

Statement of cash flows for the year ended 31 March 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		279,727	138,992
Cash flows from investing activities:			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment	15	(7,565)	(3,714)
Net cash provided by (used in) investing activities		(7,565)	(3,714)
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		272,162	135,278
Cash and cash equivalents at the beginning of the reporting period		566,199	430,921
Cash and cash equivalents at the end of the reporting period		838,361	566,199

Reconciliation of net income/(expenditure) to net cash flow from operating activities		2022 £	2021 £
Net income /(expenditure) for the reporting period (as per the statement of financial activities)		15,153	34,962
Adjustments for:			
Depreciation charges	15	6,404	6,671
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		-	-
Loss/(profit) on sale of fixed assets	15	-	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		(29,539)	77,476
Increase/(decrease) in creditors		287,709	19,883
Net cash provided by (used in) operating activities		279,727	138,992

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting Policies

General Information

Lincolnshire Community and Voluntary Service is a company limited by guarantee registered in England and Wales. The address of the registered office of the charity is given in the charity information on page 1 of these financial statements.

Basis of Preparation of Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from the date of authorisation of these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves to enable the charity to continue as a going concern.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements and estimates have been made in the process of applying the above accounting policies that have the most significant effect on the amounts recognised in the financial statements.

Tangible Fixed Assets – In order to calculate depreciation, an estimate must be made of the useful economic life of each asset along with an estimate of the residual value of the asset at the end of that time based on prices prevailing at the balance sheet date.

Accrued and Deferred Income – Several of the grants receivable span periods that cover each year end, the result of which has meant that income has needed to be accrued or deferred as necessary.

Details for both of these items are included within the accounting policies below.

Income Recognition

All income is recognised in the statement of financial activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Grants are recognised in the statement of financial activities when the conditions for receipt have been met. Investment income is accounted for in the period in which the charity is entitled to receipt. Donations and all receipts from charitable activities are reported gross and are accounted for on a receivable basis.

Income may be received in advance or on a defrayed basis from grantors. Where a project is time related i.e. to deliver support over a 12 month period, the income is recognised over that time period in the accounts, therefore if it is received at the beginning of a project the income is deferred across the period of time to which the project relates. If the income is related to specific outcomes, i.e. to deliver a specific number of workshops over a 12 month period, the income is recognised in the accounts when the outcomes are achieved.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Costs directly attributable to a project have been allocated to that project. Other non-allocable costs such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Operating Leases

Rental costs under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease with any lease 'holiday' period being considered within the payments report.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Equipment and fittings: 25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment annually by the Trustees/ Directors without revaluing the assets. Where the aggregate value of those assets is less than the aggregate that they are stated in the charity's accounts, a provision will be made for material impairment.

Fixed Assets

Fixed assets are included at cost, less accumulated depreciation.

Debtors and Creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Restricted Funds

Restricted funds can only be used for the specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which complies with these criteria is identified to the fund.

Unrestricted Funds

Unrestricted funds are donations or other income received or generated for the objectives of the charity, without further specified purposes. This income is available as general funds. Designated Reserves are those reserves which have been set aside from Unrestricted Funds for a specific future purpose or project.

Donated Goods, Services and Assets

Donated goods, services and assets are recognised at their fair value.

Gifts in Kind

Donated goods, facilities and services are recognised as income in the statement of financial activities when the following criteria are met:

- Entitlement: Control over the expected economic benefits that flow from the donation has passed to the charity and any performance conditions attached to the donation have been fully met.
- Probable: It is more likely than not that the economic benefits associated with the donated item will flow to the charity.
- Measurement: The fair value or value to the charity of the donated item can be measured reliably.

Contribution to Pension Funds

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution pension scheme for the benefit of the employees. The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting period.

Termination Payments

Termination payments are made when a post becomes redundant or when a compromise agreement is reached with an employee. These payments are funded from reserves.

2. Grants Receivable

	2022 Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
	£	£	£	£
Local Authority	233,317	-	233,317	198,711
COVID-19 Funding	-	-	-	79,390
Institutional / Charitable grants	56,478	885,917	942,395	714,430
	289,795	885,917	1,175,712	992,531
Incoming resources from generated funds	92,136	-	92,136	87,030
Incoming resources from charitable activities	197,659	885,917	1,083,576	905,501
	289,795	895,917	1,175,712	992,531

3. Incoming resources from Charitable Activities

		2022 Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
		£	£	£	£
Grants receivable	Note 2	197,659	885,917	1,083,576	905,501
Other management and service charges		1,465	-	1,465	2,081
Recharge of organisational purchases and other services		911	7,954	8,865	1,200
Training courses		3,150	-	3,150	-
Apprentice/Kickstart Incentives		7,897	-	7,897	-
DBS checks		10,667	-	10,667	4,041
Other		577	-	577	3,468
		222,326	893,871	1,116,197	916,291

4. Analysis of Income between Activities

	2022 Grants	2022 Activities	Total	2021 Total
	£	£	£	£
Anglian Water – Boston	-	-	-	833
Anglian Water – Digital Marketing	-	-	-	3,000
Anglian Water – Saving Water				5,000
Adult Care Community Development Fund	714	-	714	-
BBC Community Champions Youth Ambassadors	10,000		10,000	-
Boston Big Local	16,567	5,250	21,817	9,984
Building Better Opportunities *	-	-	-	32,198
Building Better Opportunities – Steps Forward	-	-	-	7,546
Building Better Opportunities – Move	32,463	(11)	32,452	-
COPD	5,745	1,439	7,184	6,667
East Lindsey Youth Persons Forum	444	-	444	-
Healthy Living – Lloyds Foundation	18,150	-	18,150	18,655
Lincolnshire Community Collaboration Fund	6,170	-	6,170	2,294
Lloyds Bank Foundation – COVID-19	-	-	-	8,620
New Horizons	10,802	-	10,802	4,917
Good Neighbour Scheme	-	-	-	143
Shine Community Asset Development – Hoarding Project	800	-	800	-
Shine Community Asset Development – Naturehood Project	7,961	(4,920)	3,041	-
SPLSSW – Social Prescribing South West	-	-	-	643
NHS Frontline Digitisation	61,514	-	61,514	-
Social Prescribing – Mental Health	373,117	(54,188)	318,930	163,461
Social Prescribing – Primary Care Network	469,084	(67,231)	401,853	418,915
The National Lottery – COVID-19	-	-	-	41,270
VET-Capacity Building	-	-	-	12,500
	1,013,531	**(119,660)**	**893,871**	**736,646**

*As at 1 April 2021, these activities became unrestricted as per the funders' agreements.

5. Charitable Activities

		2022 Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
		£	£	£	£
Human resources					
Staff costs	Note 12	206,990	789,972	996,962	832,846
Training costs		2,000	1,700	3,700	993
Staff expenses		2,040	12,209	14,249	7,492
Volunteers' expenses		26	713	739	344
Facilities					
Rent and room hire		20,753	2,030	22,783	22,912
Communications and software costs		7,638	22,575	30,213	22,985
Office costs and organisational purchases		4,839	1,173	6,012	5,588
Insurance		4,222	194	4,416	3,616
Maintenance and cleaning costs		-	-	-	-
Miscellaneous		1,776	16,349	18,125	3,977
Professional fees and advisory					
Legal and professional fees		7,740	21,378	29,118	37,211
Membership Fees		2,592	1501	4,093	829
Activities					
Publicity and information		389	86	475	3,106
DBS checks		8,982	5	8,987	3,871
Grants payable	Note 7		34,646	34,646	2,450
Governance costs					
Audit & Accountancy fees		12,320	-	12,320	19,069
Trustees and Annual General meetings		-	-	-	-
Finance					
Bank charges		250	-	250	215
Capital costs					
Depreciation		6,404	-	6,404	6,671
Loss on disposal of fixed assets		-	-	-	-
		288,961	904,531	1,193,492	974,175
Reallocation of costs	Note 6	(783)	783	-	-
		288,178	905,314	1,193,492	974,175

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

6. Analysis of Expenditure between Activities

	Staff costs, facilities & professional fees	Activities	Reallocation of Costs	Total
	£	£	£	£
ACC DF	714	-	-	714
BBC Community Champions	14,412	-	-	14,412
Boston Big Local	23,065	-	-	23,065
Building Better Opportunities – Move	32,452	-	-	32,452
Community Information Points	2,045	-	-	2,045
COPD-TI	7,184	-	-	7,184
EL YEA	444	-	-	444
Healthy Living – Lloyds Foundation	21,060	-	-	21,060
LCC CAD - Hoarding Project	800	-	-	800
LCC-CAD – Naturehood Project	3,041	-	-	3,041
Lincolnshire Community Collaboration Fund	2,469	3,741	-	6,210
LEP ESF NH	-	10807	-	10,807
NHS – Frontline Digitisation	41,416	20,098	-	61,514
Social Prescribing – Mental Health	318,930	-	248	319,178
Social Prescribing – Primary Care Network	401,853	-	535	402,388
	869,885	**34,646**	**783**	**905,314**

7. Analysis of Grants Payable

	2022 Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
	£	£	£	£
Adult Care Community Wellbeing	-	-	-	-
ELCF	-	-	-	(1,000)
IBCL	-	-	-	(1,800)
VET-Capacity Building	-	-	-	5,250
Lincolnshire Community Collaboration Fund	-	3,741	3,741	-
LEP-ESF-New Horizons	-	10,807	10,807	-
NHS-Frontline Digitisation	-	20,098	20,098	-
	-	**34,646**	**34,646**	**2,450**

8. Board of Trustees Remuneration

No member of the Board of Trustees received any remuneration either directly or indirectly.

9. Board of Trustees Expenses

During the year the Trustees received no reimbursement of expenses due to meetings being held virtually as a result of COVID-19 (2021 – nil).

10. Board of Trustees Indemnity Insurance

During the year, insurance was purchased to indemnify the Board of Trustees against default on their part amounting to a cost of £1,420 (2021 - £993).

11. Board of Trustees Donations

No unconditional donations were made by Trustees.

12. Employee Emoluments

	2022 Total	2021 Total
	£	£
Wages and salaries	878,430	734,078
Social security costs	65,141	59,972
Pension costs	46,047	38,796
Redundancy costs	7,344	-
	996,962	832,846

Average number of employees for 2022 was 41 (2021 – 34).

There was 1 employee earning a salary over £60,000 or more during the year (2021 – 1).

13. Auditors Remuneration

	2022 Total	2021 Total
	£	£
Amounts payable to the auditors in respect of audit services	4,002	3,600
	4,002	3,600

14. Pensions – Defined Contribution Scheme

The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered in a fund independent from those of the company. A total of £46,047 (2021 - £38,796) was contributed to the scheme during the year.

15. Tangible Fixed Assets

	Equipment and Fittings
	£
Cost	
At 1st April 2021	54,812
Additions	7,565
Disposals	(18,920)
At 31st March 2022	43,457
Depreciation	
At 1st April 2021	32,806
Charge for the year	6,404
Disposals	(18,920)
At 31st March 2022	20,290
Net book value	
At 31st March 2022	23,167
At 31st March 2021	22,006

16. Debtors

	2022 Total	2021 Total
	£	£
Trade debtors	36,018	3,815
Prepayments and accrued income	12,509	15,173
	48,527	18,988

17. Creditors: Amounts falling due within one year

	2022 Total	2021 Total
	£	£
Trade creditors	16,151	6,947
Other taxes and social security	17,960	14,686
Other creditors	15,942	18,742
Accruals and Deferred Income	438,843	160,812
	488,896	201,187

18. Unrestricted Funds

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
General Fund	376,618	301,304	(288,178)	(8,211)	381,533
Designated Reserves	-	13,180	-	-	13,180
	376,618	**314,484**	**(288,178)**	**(8,211)**	**394,713**

Unrestricted funding consists of general funding and funds designated to support HR, IT, training and CPD along with supporting a strategy for sustainability.

19. Restricted Funds

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Net Transfers £	At 31 March 2022 £
Adult Care Community Wellbeing	-	714	(714)	-	-
Anglian Water – Digital Marketing	71	-	-	-	71
Anglian Water - Saving Water	47	-	-	-	47
BBC Community Champions	-	10,000	(14,412)	4,412	-
Boston Big Local	20	22,067	(23,065)	978	-
Building Better Opportunities - Move	-	32,452	(32,452)	-	-
CIP - Community Information Points	-	-	(2,045)	2,045	-
COPD-TI	19	7,184	(7,184)	-	19
EL-YEA	-	444	(444)	-	-
Healthy Living - Lloyds Foundation	2,139	18,150	(21,060)	771	-
LCC-CAD - Hoarding Project	-	800	(800)	-	-
LCC-CAD - Naturehood Project	-	3041	(3,041)	-	-
Lincolnshire Community Collaboration Fund	-	6,210	(6,210)	-	-
New Horizons	-	10,802	(10,807)	5	-
NHS Frontline Digitisation	-	61,514	(61,514)	-	-
Social Prescribing - Mental Health	27,092	318,930	(319,178)	-	26,844
Social Prescribing - Primary Care Network	-	401,853	(402,388)	-	(535)
	29,388	**894,161**	**(905,314)**	**8,211**	**26,446**

ACCDF - Adult Care Community Wellbeing – development funding targeted to community initiatives which empower and support the most vulnerable residents to remain independent in their homes and community whilst offering them increased choice and control

Anglian Water – Digital Marketing - Supporting water management, local messaging and community outreach

Anglian Water – Saving Water - Supporting water management local messaging and community outreach

BBC Community Champions – Boston Youth Ambassadors Programme aimed at promoting & supporting young people within the community including health, opportunities, leadership & empowerment

Boston Big Local - Building pride in place through facilitating the development of 'nature hood' environmental projects

Building Better Opportunities – Move - LCVS is funded by the Lincolnshire LEP and Big Lottery as part of the Lincolnshire consortium of voluntary and community sector providers to deliver support to people who are considering employment options and need additional help to overcome complex barriers

19. Restricted Funds (continued)

CIP – Community Information Points – Implementation of a central information point to include current local information, support & resources available to professional organisations and the public in Louth, Mablethorpe & Skegness

COPD -TI- LCVS is commissioned by Active Lincolnshire and the Tackling Inequalities Fund to enable people in South Holland living with Chronic Obstructive Pulmonary Disease (COPD) to live full and active lives

East Lindsey YEA – LCVS is commissioned by YMCA Lincolnshire to support their youth engagement activities across Mablethorpe & Sutton on Sea

Healthy Living - Lloyds Foundation - LCVS was commissioned by the Lloyds Bank Foundation to support people at a key transition point to enable sustained recovery from drug and alcohol addiction

LCC-CAD - Hoarding Project – working with the SHINE network to assist with the cost of clearing hoarding within patient's properties with severe mental illness, as referred by social prescribers

LCC-CAD - Naturehood Project - working with the SHINE network to provide people with severe mental illness the opportunity to learn about and create a 'Naturehood' nature friendly environment for wildlife in Boston

Lincolnshire Community Collaboration Fund - Supporting the development of the East Elloe Good Neighbour Scheme in South Holland

New Horizons - Helping women who want to return to work following career breaks through building skills and confidence

NHS Frontline Digitisation – LCVS has been granted seed funding from the NHS Unified Technology Fund/ NHSX to further develop and implement a robust data management system within Social Prescribing

Social Prescribing – Mental Health - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers in the transformation of community mental health services via integrated placed based teams

Social Prescribing – Primary Care Network - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team of link workers on behalf of Primary Care Networks and developing this into a community of practice that is trained, informed, supported and connected

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	17,745	5,422	23,167
Debtors	10,075	38,452	48,527
Cash in hand and at bank	451,087	387,274	838,361
Creditors	(84,194)	(404,702)	(488.896)
	394,713	**26,446**	**421,159**

19. Deferred Income

	Balance at 01/04/2021	Received In Year	Recognised within the accounts	Balance at 31/03/2022
ACCDF – Adult Care Community Development Fund	-	1,699	(713)	986
Anglian Water - Saving Water	-	10,000	(10,000)	-
BBC Community Champions	-	10,000	(10,000)	-
COPD-TI	-	5,744	(4,824)	920
Core LCC	3,992	-	(1,699)	2,293
Welland Homes (Core SH)	27,000	31,000	(27,000)	31,000
LCC CAD Hoarding Project	-	9,600	(800)	8,800
Lincolnshire Community Collaboration Fund	6,170	-	(6,170)	-
Healthy Living - Lloyds Foundation	31,330	-	(31,330)	-
PHP-CIF CIP Funding	-	6,587	-	6,587
Inclusive Boston Comm. Leadership/BIG	33,298	-	(33,298)	-
NHS Frontline Digitisation	-	208,584	(20,098)	188,486
NS DD Next Steps Dual Diagnosis	-	12,500	-	12,500
Social Prescibing Mental Heath/Core	7,187	-	(7,187)	-
New Horizons	10,802	-	(10,802)	-
TC-IN Thriving Communities	5,000	-	-	5,000
EL-YEA Youth Engagement Activity	5,000	-	-	5,000
EL-YEA Youth Engagement Activity	-	750	(444)	306
BBO Move	-	32,463	(32,452)	11
LCC CAD Naturehood	-	7,961	(3,041)	4,920
SP Mental Health	-	373,782	(318,930)	54,852
SP Primary Care Network	-	469,684	(401,853)	67,831
	129,779	**1,180,354**	**(920,641)**	**389,492**

20. Controlling Party

The charity is controlled by the Board of Trustees and no individuals can or do exert control.

21. Donations of Goods, Services and Assets

The charity received £290 (2021: £5,000) of donations in the year of goods, services or assets.

22. Fund Comparatives

	2021 Unrestricted Funds	2021 Restricted Funds	Total
	£	£	£
Income from:			
Donations and grants receivable:	5,000	-	5,000
Donations	87,030	-	87,030
Grants receivable			
Investments:	816	-	816
Interest receivable			
Incoming resources from charitable activities	179,645	736,646	916,291
Total income	272,491	736,646	1,009,137
Expenditure on:			
Charitable activities	225,477	748,698	974,175
Total expenditure	225,477	748,698	974,175
Net income/(expenditure)	47,014	(12,052)	34,962
Fund balances brought forward	311,981	59,063	371,044
Transfers between funds	17,623	(17,623)	-
Fund balances carried forward	**376,618**	**29,388**	**406,006**

	2021 Unrestricted Funds	2021 Restricted Funds	Total
	£	£	£
Local Authority	198,711	-	198,711
COVID-19 Funding	29,500	49,890	79,390
Institutional / Charitable grants	30,954	683,476	714,430
	259,165	733,366	992,531
Incoming resources from generated funds	87,030	-	87,030
Incoming resources from charitable activities	172,135	733,366	905,501
	259,165	733,366	992,531

Incoming Resources from Charitable Activities

	2021 Unrestricted Funds	2021 Restricted Funds	Total
	£	£	£
Grants receivable	172,135	733,366	905,501
Other management and service charges	2,081	-	2,081
Recharge of organisational purchases and other services	-	1,200	1,200
Training courses	-	-	-
DBS checks	4,041	-	4,041
Other	1,388	2,080	3,468
	179,645	736,646	916,291

Analysis of Income between Activities

	2021 Grants	2021 Activities	Total
	£	£	£
ACCDF – Adult Care Community Development Fund	-	-	-
Anglian Water	-	-	-
Anglian Water - Boston	833	-	833
Anglian Water - Digital Marketing	3,000	-	3,000
Anglian Water - Saving Water	5,000	-	5,000
Anglian Water – Potting Shed	-	-	-
Boston Big Local – Events 2	-	-	-
Boston Big Local	9,984	-	9,984
Building Better Opportunities	32,198	-	32,198
Building Better Opportunities – Steps Forward	7,546	-	7,546
BSBT – Building a Stronger Britain Together	-	-	-
COPD	6,667	-	6,667
ELCF*	-	-	-
Healthy Living - Lloyds Foundation	18,655	-	18,655
IBCL – Inclusive Boston Community Leadership*	-	-	-
IBPE – Inclusive Boston Project Evaluation*	-	-	-
Lincolnshire Community Collaboration Fund	2,294	-	2,294
Lloyds Bank Foundation – COVID-19	8,620	-	8,620
New Horizons	4,917	-	4,917
Good Neighbour Scheme	143	-	143
South Kesteven Community Grants Scheme	-	-	-
Social Prescribing	417,715	1,200	418,915
SPLE – Social Prescribing East	-	-	-
SPLSSW – Social Prescribing South West	643	-	643
Social Prescribing - Mental Health	161,381	2,080	163,461
T.E.D. (Talk, Eat, Drink)	-	-	-
The National Lottery – COVID-19	41,270	-	41,270
VET-Capacity Building	12,500	-	12,500
	733,366	**3,280**	**736,646**

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

England & Wales - Charity number 1069356

Accounts

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

(A company limited by guarantee)

Registered Company Number: 3503128

Charity Commission Registered Number: 1069356

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Company Information

Board of Trustees/Company Directors:

J.C. Latham (Chair - appointed 17 March 2021)
G. Scorthorne (Chair – retired 17 March 2021)
S. Holdaway (Vice Chair)
M. Powley
S. Wheatley (retired 26 May 2021)
D. Bollard (retired 15 March 2021)
M.A. Thompson (retired 12 July 2021)
J.A. Ellis
S.Hall
C.Wyatt (retired 13 July 2020)
C.Higgins (retired 28 May 2021)
A.Coxall
P Keeling (appointed 26 August 2020, retired 27 May 2021)
P.J. Bateson (appointed 1 June 2021)

Chief Executive Officer:	D.G. Fannin
Company Secretary:	D.G. Fannin
Registered Office:	Municipal Buildings West Street Boston Lincolnshire PE12 8QR
Auditor:	Kenneth Maggs, FCA Moore Thompson Bank House, Broad Street Spalding Lincolnshire PE11 1TB
Bankers:	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB

Annual Report of the Board of Trustees for the year ended 31 March 2021

The Trustees (who are also the Directors of Lincolnshire Community and Voluntary Service for the purposes of company law) present their annual report together with the audited financial statements of Lincolnshire Community and Voluntary Service (the charity) for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The Directors are responsible for preparing the Directors' Report (incorporating the strategic report) and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the Directors 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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. They 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Structure, Governance and Management

Constitution

The charity is registered as a charitable company limited by guarantee (charity number 1069356, company number 3503128) and was set up by a Memorandum and Articles of Association on 3 February 1998.

The company was formerly known as Boston District Council for Voluntary Service. An initial name change to South Lincolnshire Community and Voluntary Service was agreed by the membership at the Annual General Meeting held on 31 October 2006. A further name change to Lincolnshire Community and Voluntary Service (LCVS) was agreed by the membership at the Annual General Meeting held on 1 November 2011 after the charity changed its Memorandum and Articles at an Extraordinary General Meeting on 15 March 2011 to bring East Lindsey into its area of benefit.

Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end are disclosed on page 1 of the financial statements.

Appointment of Trustees

From time to time, new Trustees/Directors are sought who have relevant knowledge and experience to ensure breadth and balance and that the board is equipped to fulfil its duties and responsibilities and oversee the Charity's activities. Prospective new Trustees/Directors are invited to attend a Board meeting before they are asked to confirm their interest in becoming a Trustee/Director. New Trustees/Directors are then voted onto the board by the existing board members and appointment is confirmed by resolution of the membership at the next Annual General Meeting. All new Trustees/Directors are offered training, induction and any other support in order for them to undertake their duties.

Organisational Structure

The Chief Executive is the chief officer and head of paid service. The Chief Executive is appointed by the Trustees/Directors and supported by a management team of senior officers representing the organisation's core areas of activity; these being community development and volunteering, social prescribing and central office functions.

LCVS has a flat management structure. This ensures we remain lean, people-centred, focused on our core purpose and delivering high quality services within a balanced budget. All paid staff are managed directly by a senior officer. All project officers, support staff and volunteers are aligned to the core structure. This means we are able to respond with agility when circumstances require it, such as during the Covid-19 pandemic, and consolidate or diversify to achieve our core purpose.

Day-to-day management of the charity is delegated to the Chief Executive by the Trustees/Directors. The Chief Executive reports to and is accountable to the Chairman and Board of Trustees on operational and strategic decisions. The Board has a standing Finance sub-group and Personnel & Policy sub-group and may create additional task groups. These report to the Board and support oversight, advise on policy and use of resources and provide direction on any other issues that arise including, as necessary, investigatory and appeals panels.

LCVS is a member of the National Association for Voluntary and Community Action (NAVCA), the national membership body for local voluntary sector support and development organisations in England. This supports our core purpose; NAVCA members are rooted firmly in their local communities and have a deep sense of place. LCVS is also a member of the National Council for Voluntary Organisations (NCVO) which exists to champion volunteering with central government and strengthen civil society organisations. LCVS is accredited to manage the Volunteer Centres in our area of benefit in accordance with NCVO quality standards.

LCVS works closely with Voluntary Centre Services (VCS) to provide countywide coverage of volunteering and community development through a co-production service agreement with Lincolnshire County Council. LCVS and VCS jointly provide the social prescribing link worker service in Lincolnshire and collaborate regularly on projects which require mutually supportive working and countywide reach.

LCVS is a founder member of Involving Lincs, the umbrella forum for voluntary and community infrastructure organisations and others with an interest in third sector development, volunteering, health and wellbeing, employment and skills, and enabling networking and collaboration in the county. LCVS is a founder member of the Lincolnshire Voluntary Engagement Team (LVET); a collective of voluntary sector organisations with an interest in networking specifically around the delivery of health and care in Lincolnshire.

Objectives and Activities

Policies and objectives

The core purpose of the charity is to promote any charitable purposes for the benefit of the community in Boston, South Holland, South Kesteven, East Lindsey and, as appropriate, across Lincolnshire and the advancement of education, the protection of health and the relief of poverty, distress and sickness. Our aim is to promote and organise co-operation in achievement of these purposes and, to that end, bring together representatives of the voluntary organisations and statutory authorities within our area of benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and have put in place policies to support its objects, promote equality and diversity and ensure that advice and information given is impartial, independent and confidential.

The Charity's objectives are set out in its Business Strategy 2020. The core objectives are to:

- Put people first.
- Deliver quality services and excellent outcomes.
- Build resilience and financial stability.

Activities

LCVS provides essential advice, support, training and volunteer centre services to hundreds of local constituted charities and unconstituted community groups. We are working closely with Public Health and the Lincolnshire Clinical Commissioning Group (CCG) to deliver social prescribing as an enabler of integrated working for health and well-being. LCVS provides a voice for the sector and makes a significant difference to individuals and local community groups by building confidence, resilience and capacity, promoting health and well-being and securing vital funding, volunteers and other resources.

Strategic Report

Achievements and Performance

The financial detail in respect of the statement of financial activities and the financial position at 31 March 2021 are disclosed in detail on pages 12 to 13. The cash flow of the charity is shown on page 14. Users should also refer to the notes contained within pages 15 to 29 in order to have a clear and transparent understanding of the aforementioned statements

Review of Activities

In 2020-21 our focus was primarily on;

1. Delivering against our core targets for supporting volunteering and community development.
2. Developing social prescribing.
3. Securing the funding and resources needed to sustain non-core funded project legacy where this had demonstrated positive outcomes and ongoing need.
4. Being an effective and valued strategic partner.
5. Pivoting to address the challenge of COVID-19 in March 2020.

LCVS met all targets for local government core grant funded volunteering and community development activities, even though operations were significantly affected and re-shaped by the impact of the pandemic. Almost half of the Lincolnshire groups surveyed in April 2020 faced a major reduction to their financial capacity and most were challenged with finding new ways of operating and delivering services, whilst providing ongoing support to their staff, volunteers, and clients. We pivoted rapidly to support over 500 groups and hundreds of volunteers that remained active as well as new mutual support groups and good neighbour schemes that emerged during the initial and subsequent lockdowns.

We worked very closely with the Lincolnshire Resilience Forum (LRF) to enable a coordinated response, and with colleagues in local government and the LVET to develop insight and get help and support to community groups throughout the year. We pivoted again to produce a toolkit of advice and safe practice guidelines for managing vaccination volunteers and recruited 425 individual volunteers to support the local vaccination programme at various locations. Our core activity and ability to respond quickly and professionally to circumstances has laid an important foundation as a strategic and operational delivery partner for post-pandemic recovery and resilience planning.

We continued to deliver projects funded by Government (MHCLG) and other commissioners and grant makers aligned with our core purpose including Building Better Opportunities (skills and employability), Next Steps (addiction recovery), Naturehood (environmental volunteering), Community Information Points (community capacity building) and Youth Ambassadors (nurturing young talent). These provided ongoing benefits participants and communities throughout the pandemic. Unfortunately, the New Horizons project, which was designed to support women returning to work, could not attract sufficient participants to be viable and we closed the project early with the agreement of the funder.

Social Prescribing has been the main driver of growth in the year to 31 March 2021 in terms of recruitment and staffing levels and corresponding income and expenditure. LCVS continued to grow the social prescribing link worker service and community of practice as part of the planned development of the service. Working our colleagues at VCS and with the CCG, Community Mental Health Services Transformation Programme Board and Primary Care Networks, this has continued to ensure social prescribing continues to support health and care transformation and provides the foundation for a sustainably funded service within plans for personalisation and integrated working. Not surprisingly, the service was significantly affected by the impact of the pandemic. Referrals averaged around 75% of anticipated volume but link workers also supported more than 1000 vulnerable individuals through check in and support telephone calls. A rise in referrals from LPFT relating to mental health demonstrated the effect of the pandemic and continues to impact the wider secondary healthcare system.

The reserves at 31 March 2021 are £406,006 of which £29,011 are restricted. Current assets less current liabilities are £384,000 with the remainder of reserves of £22,006 being made up of fixed assets. The cash balance has increased from £430,921 to £566,199. The available free reserves, i.e. Unrestricted Funds excluding amounts reserved according to the LCVS reserves policy, increased slightly resulting in a closing balance of £376,618.

Future Activities

LCVS was pleased to secure ongoing commitment from Lincolnshire County Council and two of the four local authorities in the LCVS area of benefit in the form of core grant funding. The pandemic has, if anything, strengthened the relationship with local government and we will continue to provide essential volunteering and sector support services. Post-pandemic recovery and resilience planning, coupled with government plans for levelling up, suggest that funding will continue in 2021-22 and subsequent years, not only because sector support services and a new reliance on volunteers is more important than ever but also because this provides the foundation for levering in investment funding for services and projects that deliver added value.

Social prescribing will continue to be developed in partnership with the programme teams that are leading health and care integration and transformation. The focus for future social prescribing activity will depend on developing effective integration with Primary Care Networks and Integrated Place Based Teams and building capacity within the voluntary and community sector.

We will continue working alongside colleagues within the LRF and LVET to develop a post-covid Lincolnshire legacy, for volunteering and sector support. This includes utilising a platform called 'Help My Street' which can be used as a tool to assist with co-ordinating volunteers to assist in emergency situations.

Measuring impact and return on investment are even more important than ever and this will be a focus for further development. We will invest to ensure we have the tools, management and governance capability to deliver value for money, quality services and a transparent evidence base for this. The Trustees and Chief Executive will continue to

develop collaboration and consortium working with our strategic partners and promote LCVS as the preferred provider for volunteering, community development and healthy living services.

The charity will continue to focus on its core functions and added value activities, foster relationships with local government, health and care commissioners and continue to look for opportunities to increase income generation and diversify its activities that further our mission and vision and are consistent with the organisation's charitable objects.

Reserves and Risks

Reserves Policy
Reserves are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. We keep this money aside to meet potential need and take advantage of new opportunities, such as developments in social prescribing. Reserves also protect the charity against drops in income. The charity's reserves can be spent on any of its aims to manage uncertainty, make sure the charity can meet its financial commitments and build resilience. Our reserves exclude restricted income funds and the designated fund for future ICT maintenance and upgrades.

The Board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation and its wider responsibility to the sector which it exists to support. The charity has a long-standing policy whereby the unrestricted funds not committed to or invested in tangible assets held by the charity should not be less than six months of the expenditure including provision for 'wind-down' and staff redundancy in the event of reduced funds. This is a prudent contingency against the charity's legal and contractual obligations.

The charity's going concern basis can be judged only on funding levels to 31 March 2022, which are secured. County and district council funding has underpinned our core services for many years including 2020-21 and funding for social prescribing is built into NHS long-term planning. Our strategic relationships are stronger than ever, and all indications are that funding for our core services will be secure beyond 31 March 2022. In the meantime, funding is in place to continue the Boston Inclusive Growth and Building Better Opportunities projects. LCVS has consistently demonstrated that it can bring in new funding in the form of collaborations, projects and commissions and generate income from its own activities. LCVS will continue to ensure plans are in place to do so and to operate as a going concern.

The Trustees are satisfied with the plans in place to create financial headroom and support the financial situation within which the charity is operating. They are confident that the organisation will continue to adapt, grow and provide invaluable community and person-focused services for the foreseeable future.

Risk Exposure
The Board of Trustees consider the main risks facing the charity on a regular basis. The officers maintain the register of risks. The Board uses insurance policies to cover possible losses, damage or other liabilities. The Board supports outsourcing of key professional services to ensure systems and policies are robust and properly maintained and risks are mitigated.

The Trustees have mechanisms in place to review the income regularly and robustly into the charity and bring in new funding to maintain operating capacity whilst ensuring prudent management of existing resources. The Board of Trustees is satisfied that the policy adopted in respect of risk exposure is sufficient to mitigate the impact of all but the most severe circumstances. The Board has undertaken to complete a governance review in 2021-22 to ensure that, as the organisation has grown, the Trustees are fully equipped to fulfil their duties and responsibilities and that strategic risks are identified and managed.

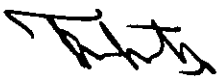
Disclosure of Information to Auditors
We, the Directors of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that t:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Exemption Statement
The report of the Board of Trustees has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company Directors.

BY ORDER OF THE BOARD



J.C. Latham
Trustee

Dated: **24 November 2021**

Independent Auditors Report to the Members of Lincolnshire Community and Voluntary Service

Opinion

We have audited the financial statements of Lincolnshire Community and Voluntary Service Limited for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair review of the state of the company's affair as at 31 March 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual report 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which 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 agreements 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 explanation we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees annual report and from the requirement to prepare a strategic report.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

Auditor's responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the responsible individual ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations during the course of the audit,
- we identified the laws and regulations applicable to the charitable company through discussions with Directors and other management, and from our commercial knowledge and experience of the client Trustees' sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- detailed substantive testing and vouching of invoices.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with funders and the Charity Commission.
- reviewing legal and professional fees for any indicators.
- reviews of news publications for any indicators.

There are inherent limitations in our audit procedures described above. The more removed those laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the financial statements (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

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 and to the charitable company's Trustees, as a body, in accordance with regulations made under Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an auditor's 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 and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kenneth Maggs (Senior Statutory Auditor)

For and on behalf of Moore Thompson
Chartered Accountant & Statutory Auditor

Spalding
Date: 28th October 2021

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

	Notes	2021 Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
		£	£	£	£
Income from:					
Donations and grants receivable:					
Donations	22	5,000	-	5,000	5,110
Grants receivable	2	87,030	-	87,030	83,530
Investments:					
Interest receivable		816	-	816	1,461
Incoming resources from charitable activities	3	179,645	736,646	916,291	805,645
Total Income		272,491	736,646	1,009,137	895,746
Expenditure on:					
Charitable activities	5	225,477	748,698	974,175	911,856
Total expenditure		225,477	748,698	974,175	911,856
Net Income/(expenditure)		47,014	(12,052)	34,962	(16,110)
Fund balances brought forward	18 & 19	311,981	59,063	371,044	387,154
Transfers between funds	18 & 19	17,623	(17,623)	-	-
Fund balances carried forward	18 & 19	**376,618**	**29,388**	**406,006**	**371,044**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

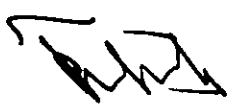
The notes on pages 15 to 29 form part of these financial statements.

Balance Sheet for the year ended 31 March 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	15		22,006		24,963
Current assets					
Debtors	16	18,988		96,464	
Cash at bank and in hand		566,199		430,921	
		585,187		527,385	
Creditors:					
Amounts falling due within one year	17	201,187		181,304	
Net current assets			384,000		346,081
Total assets less current liabilities			406,006		371,044
Income funds					
Unrestricted funds	18		376,618		311,981
Restricted funds	19		29,388		59,063
			406,006		371,044

The financial statements were approved and authorised for issue by the Board on 24 November 2021.

Signed on behalf of the board of Trustees



J.C. Latham, Trustee

P.J. Bateson, Trustee

Company registration number: 3503128

The notes on pages 15 to 29 form part of these financial statements.

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

Statement of cash flows for the year ended 31 March 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		138,992	65,465
Cash flows from investing activities:			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment	15	(3,714)	(6,132)
Net cash provided by (used in) investing activities		(3,714)	(6,132)
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		135,278	59,333
Cash and cash equivalents at the beginning of the reporting period		430,921	371,588
Cash and cash equivalents at the end of the reporting period		566,199	430,921

Reconciliation of net income/(expenditure) to net cash flow from operating activities		2021 £	2020 £
Net income /(expenditure) for the reporting period (as per the statement of financial activities)		34,962	(16,110)
Adjustments for:			
Depreciation charges	15	6,671	6,664
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		-	-
Loss/(profit) on sale of fixed assets	15	-	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		77,476	(22,120)
Increase/(decrease) in creditors		19,883	97,031
Net cash provided by (used in) operating activities		138,992	65,465

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

Basis of Preparation of Financial Statements
The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019, the Financial Reporting Standard applicable in United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Lincolnshire Community and Voluntary Service is a company limited by guarantee registered in England and Wales. The address of the registered office of the charity is given in the charity information on page 1 of these financial statements.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

Going Concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from the date of authorisation of these financial statements.

Taxation
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements and estimates have been made in the process of applying the above accounting policies that have the most significant effect on the amounts recognised in the financial statements.

Tangible Fixed Assets – In order to calculate depreciation, an estimate must be made of the useful economic life of each asset along with an estimate of the residual value of the asset at the end of that time based on prices prevailing at the balance sheet date.

Accrued and Deferred Income – Several of the grants receivable span periods that cover each year end, the result of which has meant that income has needed to be accrued or deferred as necessary.

Details for both of these items are included within the accounting policies below.

Incoming Resources
All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Where a claim for repayment of income tax has or will be made, such income is grossed for the tax recoverable.

Grants are recognised in the statement of financial activities when the conditions for receipt have been met. Investment income is accounted for in the period in which the charity is entitled to receipt. Donations and all receipts from charitable activities are reported gross and are accounted for on a receivable basis.

Income may be received in advance or on a defrayed basis from grantors. Where a project is time related i.e. to deliver support over a 12 month period, the income is recognised over that time period in the accounts, therefore if it is received at the beginning of a project the income is deferred across the period of time to which the project relates. If the income is related to specific outcomes, i.e. to deliver a specific number of workshops over a 12 month period, the income is recognised in the accounts when the outcomes are achieved.

Resources Expended
Expenditure is included in the statement of financial activities on an accruals basis and has been allocated as detailed below:

Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities include the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate of time or floor space basis as appropriate.

Costs directly attributable to a project have been allocated to that project. Other non-allocable costs such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Governance costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

Operating Leases
Rental costs under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease with any lease 'holiday' period being considered within the payments report.

Depreciation
Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Equipment and fittings: 25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment annually by the Trustees/ Directors without revaluing the assets. Where the aggregate value of those assets is less than the aggregate that they are stated in the charity's accounts, a provision will be made for material impairment.

Fixed Assets
Fixed assets are included at cost, less accumulated depreciation.

Debtors and Creditors receivable/ payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Restricted Funds
Restricted funds can only be used for the specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which complies with these criteria is identified to the fund.

Unrestricted Funds
Unrestricted funds are donations or other income received or generated for the objectives of the charity, without further specified purposes. This income is available as general funds. Designated Reserves are those reserves which have been set aside from Unrestricted Funds for a specific future purpose or project.

Going Concern Policy
In accordance with FRS102 the charity will conduct a going concern review within 12 months from the date that the statement of accounts is approved. This will take the form of the budget planning and review process.

Donated Goods, Services and Assets
Donated goods, services and assets are recognised at their fair value.

Gifts in Kind
Donated goods, facilities and services are recognised as income in the statement of financial activities when the following criteria are met:

- Entitlement: Control over the expected economic benefits that flow from the donation has passed to the charity and any performance conditions attached to the donation have been fully met.
- Probable: It is more likely than not that the economic benefits associated with the donated item will flow to the charity.
- Measurement: The fair value or value to the charity of the donated item can be measured reliably.

Termination Payments
Termination payments are made when a post becomes redundant or when a compromise agreement is reached with an employee. These payments are funded from reserves.

Contribution to Pension Funds
The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered by Trustees in a fund independent to those of the company.

The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting period.

2. Grants Receivable

	2021 Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
	£	£	£	£
Local Authority	198,711	-	198,711	225,487
COVID-19 Funding	29,500	49,890	79,390	-
Institutional / Charitable grants	30,954	683,476	714,430	637,105
	259,165	733,366	992,531	862,592
Incoming resources from generated funds	87,030	-	87,030	83,530
Incoming resources from charitable activities	172,135	733,366	905,501	779,062
	259,165	733,366	992,531	862,592

3. Incoming resources from Charitable Activities

		2021 Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
		£	£	£	£
Grants receivable	Note 2	172,135	733,366	905,501	779,062
Other management and service charges		2,081	-	2,081	7,853
Recharge of organisational purchases and other services		-	1,200	1,200	1,200
Training courses		-	-	-	500
DBS checks		4,041	-	4,041	15,577
Other		1,388	2,080	3,468	1,453
		179,645	736,646	916,291	805,645

4. Analysis of Income between Activities

	2021 Grants	2021 Activities	Total	2020 Total
	£	£	£	£
ACCDF – Adult Care Community Development Fund	-	-	-	23,214
Anglian Water	-	-	-	15,499
Anglian Water - Boston	833	-	833	-
Anglian Water - Digital Marketing	3,000	-	3,000	-
Anglian Water - Saving Water	5,000	-	5,000	-
Anglian Water – Potting Shed	-	-	-	667
Boston Big Local – Events 2	-	-	-	2,884
Boston Big Local	9,984	-	9,984	-
Building Better Opportunities	32,198	-	32,198	32,675
Building Better Opportunities – Steps Forward	7,546	-	7,546	8,832
BSBT – Building a Stronger Britain Together	-	-	-	31,050
COPD	6,667	-	6,667	-
ELCF*	-	-	-	83,515
Healthy Living - Lloyds Foundation	18,655	-	18,655	21,242
IBCL – Inclusive Boston Community Leadership*	-	-	-	54,028
IBPE – Inclusive Boston Project Evaluation*	-	-	-	33,614
Lincolnshire Community Collaboration Fund	2,294	-	2,294	-
Lloyds Bank Foundation – COVID-19	8,620	-	8,620	-
New Horizons	4,917	-	4,917	-
Good Neighbour Scheme	143	-	143	-
South Kesteven Community Grants Scheme	-	-	-	11,232
Social Prescribing	417,715	1,200	418,915	-
SPLE – Social Prescribing East	-	-	-	126,400
SPLSSW – Social Prescribing South West	643	-	643	120,425
Social Prescribing - Mental Health	161,381	2,080	163,461	73,213
T.E.D. (Talk, Eat, Drink)	-	-	-	113
The National Lottery – COVID-19	41,270	-	41,270	-
VET-Capacity Building	12,500	-	12,500	-
	733,366	**3,280**	**736,646**	**638,603**

*As at 1 April 2020, these activities became unrestricted as per the funders' agreements.

5. Charitable Activities

		2021 Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
		£	£	£	£
Human resources					
Staff costs	Note 12	231,836	601,010	832,846	659,104
Training costs		893	100	993	2,727
Staff expenses		1,515	5,977	7,492	22,570
Volunteers' expenses		-	344	344	810
Facilities					
Rent and room hire		20,536	2,376	22,912	24,900
Communications and software costs		4,768	18,217	22,985	19,579
Office costs and organisational purchases		4,007	1,581	5,588	8,531
Insurance		3,423	193	3,616	3,193
Maintenance and cleaning costs		-	-	-	-
Miscellaneous		157	3,820	3,977	5,047
Professional fees and advisory					
Legal and professional fees		8,478	28,733	37,211	61,843
Membership Fees		829	-	829	832
Activities					
Publicity and information		2,551	555	3,106	25,936
DBS checks		3,871	-	3,871	9,232
Grants payable	Note 7	(2,800)	5,250	2,450	38,959
Governance costs					
Audit & Accountancy fees		19,069	-	19,069	21,362
Trustees and Annual General meetings		-	-	-	267
Finance					
Bank charges		215	-	215	300
Capital costs					
Depreciation		6,671	-	6,671	6,664
Loss on disposal of fixed assets		-	-	-	-
		306,019	668,156	974,175	911,856
Reallocation of costs	Note 6	(80,542)	80,542	-	-
		225,477	748,698	974,175	911,856

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

6. Analysis of Expenditure between Activities

	Staff costs, facilities & professional fees	Activities	Reallocation of Costs	Total
	£	£	£	£
Anglian Water - Boston	753	-	83	836
Anglian Water - Digital Marketing	1,663	435	830	2,928
Anglian Water - Saving Water	2,586	-	2,367	4,953
Boston Big Local	883	-	9082	9,965
Building Better Opportunities	25,997	-	6173	32,170
Building Better Opportunities – Steps Forward	8,795	-	-	8,795
COPD	4,522	2,060	67	6,649
Healthy Living - Lloyds Foundation	18,230	48	376	18,654
Lincolnshire Community Collaboration Fund	2,174	120	-	2,294
Lloyds Bank Foundation - COVID 19	8,620	-	-	8,620
New Horizons	11,514	-	-	11,514
Good Neighbour Scheme	143	-	-	143
Social Prescribing	373,745	100	45,303	419,148
Social Prescribing - Mental Health	152,923	268	14,386	167,577
SPLSSW – Social Prescribing South West	682	-	-	682
The National Lottery - COVID 19	41,270	-	-	41,270
VET - Capacity Building	5,375	5,250	1,875	12,500
	659,875	**8,281**	**80,542**	**748,698**

7. Analysis of Grants Payable

	2021 Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
	£	£	£	£
ACCDF Adult Care Community Development Fund	-	-	-	20,614
ELCF	(1,000)	-	(1,000)	10,825
IBCL	(1,800)	-	(1,800)	7,475
VET-CB	-	5,250	5,250	-
Air Ambulance	-	-	-	25
Market House Trust Donation	-	-	-	20
	(2,800)	**5,250**	**2,450**	**38,959**

8. Board of Trustees Remuneration

No member of the Board of Trustees received any remuneration either directly or indirectly.

9. Board of Trustees Expenses

During the year the Trustees received no reimbursement of expenses due to meetings being held virtually as a result of COVID-19 (2019 - £270).

10. Board of Trustees Indemnity Insurance

During the year, insurance was purchased to indemnify the Board of Trustees against default on their part amounting to a cost of £993 (2019 - £903).

11. Board of Trustees Donations

No unconditional donations were made by Trustees.

12. Employee Emoluments

	2021 Total	2020 Total
	£	£
Wages and salaries	734,078	583,947
Social security costs	59,972	43,150
Pension costs	38,796	32,007
	832,846	659,104

Average number of employees for 2021 was 34 (2020 – 29).

There was 1 employee earning a salary over £60,000 or more during the year (2019 – 0).

13. Auditors Remuneration

	2021 Total	2020 Total
	£	£
Amounts payable to the auditors in respect of audit services	3,600	3,500
	3,600	3,500

14. Pensions – Defined Contribution Scheme

The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered in a fund independent from those of the company. A total of £38,796 (2020 - £32,007) was contributed to the scheme during the year.

15. Tangible Fixed Assets

	Equipment and Fittings
	£
Cost	
At 1st April 2020	51,098
Additions	3,714
Disposals	-
At 31st March 2021	54,812
Depreciation	
At 1st April 2020	26,135
Charge for the year	6,671
Disposals	-
At 31st March 2021	32,806
Net book value	
At 31st March 2021	22,006
At 31st March 2020	24,963

16. Debtors

	2021 Total	2020 Total
	£	£
Trade debtors	3,815	72,930
Prepayments and accrued income	15,173	23,534
	18,988	96,464

17. Creditors: Amounts falling due within one year

	2021 Total	2020 Total
	£	£
Trade creditors	6,947	27,246
Other taxes and social security	14,686	11,863
Other creditors	18,742	9,458
Accruals and Deferred Income	160,812	132,737
	201,187	181,304

18. Unrestricted Funds

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
General Fund	311,981	272,491	(225,477)	17,623	376,618
	311,981	**272,491**	**(225,477)**	**17,623**	**376,618**

19. Restricted Funds

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Net Transfers £	At 31 March 2021 £
ACCDF – Adult Care Community Development Fund	7	-	-	(7)	-
Anglian Water	1,840	-	-	(1,840)	-
Anglian Water - Boston	-	833	(836)	3	-
Anglian Water - Digital Marketing	-	3,000	(2,929)	-	71
Anglian Water – Potting shed	(1,876)	-	-	1,876	-
Anglian Water - Saving Water	-	5,000	(4,953)	-	47
Boston Big Local	-	9,984	(9,964)	-	20
Boston Big Local – Events 2	38	-	-	(38)	-
Building Better Opportunities	(29)	32,198	(32,170)	1	-
Building Better Opportunities – Steps Forward	1,143	7,546	(8,795)	106	-
Boston Community Transport	2,533	-	-	(2,533)	-
BSBT – Building a Stronger Britain Together	971	-	-	(971)	-
Boston Women's Aid	1,293	-	-	(1,293)	-
COPD	4,079	-	-	(4,079)	-
COPD-TI	-	6,667	(6,648)	-	19
English Language Co-Ordination Fund	4,935	-	-	(4,935)	-
Healthy Living - Lloyds Foundation	2,139	18,655	(18,655)	-	2,139
Inclusive Boston Community Leadership	13,064	-	-	(13,064)	-
Inclusive Boston Project Evaluation	1	-	-	(1)	-
Involving Lincs	959	-	-	(959)	-
Lloyds Bank Foundation - COVID 19	-	8,620	(8,620)	-	-
Lincolnshire Community Collaboration Fund	-	2,294	(2,294)	-	-
New Horizons	-	4,917	(11,514)	6,597	-
Mental Health Promotion Fund W6	23	-	-	(23)	-
NHS England	2	-	-	(2)	-
Santander Discovery	1,787	-	-	(1,787)	-
Good Neighbour Scheme	-	143	(143)	-	-
South Kesteven Community Grants	3,767	-	-	(3,767)	-
Social Prescribing	-	418,915	(419,148)	233	-
Social Prescribing East	(7,536)	-	-	7,536	-
SPLSSW – Social Prescribing South West	(1,285)	643	(682)	1,324	-
Social Prescribing - Mental Health	31,208	163,461	(167,577)	-	27,092
The National Lottery - COVID 19	-	41,270	(41,270)	-	-
VET - Capacity Building	-	12,500	(12,500)	-	-
	59,063	**736,646**	**(748,698)**	**(17,623)**	**29,388**

19. Restricted Funds (continued)

The restricted funds are defined as follows, for those not stated they are previous projects which have finished prior to 1st April 2020 and the remaining balances have been transferred to unrestricted funds.

Anglian Water – Boston - Supporting water management local messaging and community outreach

Anglian Water - Digital Marketing - Supporting water management local messaging and community outreach

Anglian Water - Saving Water - Supporting water management local messaging and community outreach

Boston Big Local - Building pride in place through facilitating the development of 'nature hood' environmental projects

Building Better Opportunities - LCVS is funded by the Lincolnshire LEP and Big Lottery as part of the Lincolnshire consortium of voluntary and community sector providers to deliver support to people who are considering employment options and need additional help to overcome complex barriers.

Building Better Opportunities – Steps Forward - LCVS was funded by the Lincolnshire LEP and Big Lottery as part of the Lincolnshire consortium of voluntary and community sector providers to support people in disadvantaged communities who are economically inactive and need additional help to address complex barriers to employability.

COPD - LCVS is commissioned by Active Lincolnshire and the Tackling Inequalities Fund to enable people in South Holland living with Chronic Obstructive Pulmonary Disease (COPD) to live full and active lives.

English Language Co-Ordination Fund - Government grant-funded project to create a network providers of language learning and develop a web portal to connect providers with people who want to learn English.

Healthy Living - Lloyds Foundation - LCVS was commissioned by the Lloyds Bank Foundation to support people at a key transition point to enable sustained recovery from drug and alcohol addiction.

Inclusive Boston Community Leadership - Inclusive Boston is a partnership project funded by MHCLG. LCVS was funded in partnership with Boston BC to design and deliver a project to develop community and civic leadership skills and establish a leadership forum to provide peer support for existing and emerging community leaders.

Inclusive Boston Project Evaluation - Evaluation is an important element of the Inclusive Boston project. LCVS was commissioned by Boston BC to procure specialist external evaluation services and oversee the evaluation process.

Lloyds Bank Foundation - COVID 19 - Support community outreach during the COVID response period in 2021-22.

Lincolnshire Community Collaboration Fund - Supporting the development of the East Elloe Good Neighbour Scheme in South Holland.

New Horizons - Helping women who want to return to work following career breaks through building skills and confidence

Good Neighbour Scheme - Supporting the development of the East Elloe Good Neighbour Scheme in South Holland.

Social Prescribing - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team link workers on behalf of Primary care Networks and developing this into a community of practice that is trained, informed, supported and connected.

19. Restricted Funds (continued)

Social Prescribing East - LCVS was funded by Public Health through the Health and Wellbeing Fund and Better Care Fund to establish social prescribing proof of concept as part of Integrated Neighbourhood Working in Lincolnshire East CCG area.

SPLSSW – Social Prescribing South West - LCVS was funded by Public Health through the Health and Wellbeing Fund and Better Care Fund to establish social prescribing proof of concept as part of Integrated Neighbourhood Working in Lincolnshire South and South West CCG area.

Social Prescribing - Mental Health - LCVS is commissioned by the Lincolnshire Clinical Commissioning Group to develop social prescribing in the county. This includes employing and managing a team link workers as part of the transformation and integration of Community mental Health Services and developing this into a community of practice that is trained, informed, supported and connected.

The National Lottery - COVID 19 - Support community outreach during the COVID response period in 2021-22.

VET - Capacity Building – LCVS was funded on behalf of Lincolnshire Voluntary Engagement Team to deliver additional capacity building services to small organisations providing health and care services.

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	22,006	-	22,006
Debtors	12,314	6,674	18,988
Cash in hand and at bank	436,431	129,768	566,199
Creditors	(94,133)	(107,054)	(201,187)
	376,618	**29,388**	**406,006**

20. Deferred Income

	Balance at 01/04/2020	Received In Year	Recognised within the accounts	Balance at 31/03/2021
ACCDF – Adult Care Community Development Fund	1,699	-	(1,699)	-
Anglian Water - Boston	833	-	(833)	-
Anglian Water - Digital Marketing	-	3,000	(3,000)	-
Anglian Water - Saving Water	-	5,000	(5,000)	-
Core LCC	-	74,583	(70,591)	3,992
Core BBC	-	23,250	(23,250)	-
Core SHDC	-	6,633	(6,633)	-
Welland Homes - prev. SHDC (Core SH)	-	27,000	-	27,000
Healthy Living - Lloyds Foundation	25,785	37,964	(32,419)	31,330
Inclusive Boston Community Leadership	53,650	33,298	(53,650)	33,298
Inclusive Boston Project Evaluation	3,887	-	(3,887)	-
TED	4,585	-	(4,585)	-
English Language Co-Ordination Fund	5,715	-	(5,715)	-
Social Prescribing - SP-LCCG	-	7,187	-	7,187
Social Prescribing - Mental Health	-	104,348	(104,348)	-
Social Prescribing South West - Lakeside Healthcare	5,537	-	(5,537)	-
Lincolnshire Community Collaboration Fund	-	8,464	(2,294)	6,170
New Horizons	-	15,719	(4,917)	10,802
COPD-TI	-	4,117	(4,117)	-
Thriving Communities	-	5,000	-	5,000
Youth Engagement Activity	-	5,000	-	5,000
COVID-19 - BBC grant	-	10,000	(10,000)	-
COVID-19 - Lincs.com	-	10,000	(10,000)	-
COVID-19 - VCSEP	-	4,750	(4,750)	-
COVID-19 Lloyds Foundation Fund	-	8,620	(8,620)	-
COVID-19 The National Lottery	-	41,270	(41,270)	-
	101,691	**435,203**	**(407,115)**	**129,779**

21. Controlling Party

The charity is controlled by the Board of Trustees and no individuals can or do exert control.

22. Donations of Goods, Services and Assets

The charity received £5,000 (2020: £5,110) of donations in the year of goods, services or assets.

23. Fund Comparatives

	2020 Unrestricted Funds	2020 Restricted Funds	Total
	£	£	£
Income from:			
Donations and grants receivable:			
Donations	5,110	-	5,110
Grants receivable	83,530	-	83,530
Investments:			
Interest receivable	1,461	-	1,461
Incoming resources from charitable activities	167,042	638,603	805,645
Total income	257,143	638,603	895,746
Expenditure on:			
Charitable activities	248,498	663,358	911,856
Total expenditure	248,498	663,358	911,856
Net income/(expenditure)	8,645	(24,755)	(16,110)
Fund balances brought forward	303,336	83,818	387,154
Transfers between funds	-	-	-
Fund balances carried forward	**311,981**	**59,063**	**371,044**

	2020 Unrestricted Funds	2020 Restricted Funds	Total
	£	£	£
Local Authority	225,487	-	225,487
COVID-19 Funding	-	-	-
Institutional / Charitable grants	-	637,105	637,105
	225,487	637,105	862,592
Incoming resources from generated funds	83,530	-	83,530
Incoming resources from charitable activities	141,957	637,105	779,062
	225,487	**637,105**	**862,592**

Incoming Resources from Charitable Activities

	2020 Unrestricted Funds	2020 Restricted Funds	Total
	£	£	£
Grants receivable	141,957	637,105	779,062
Other management and service charges	7,853	-	7,853
Recharge of organisational purchases and other services	-	-	-
Training courses	500	-	500
DBS checks	15,577	-	15,577
Other	1,155	1,498	2,653
	167,042	**638,603**	**805,645**

Analysis of Income between Activities

	2020 Grants	2020 Activities	Total
	£	£	£
ACCDF – Adult Care Community Development Fund	23,214	-	23,214
BSBT – Building a Stronger Britain Together	31,050	-	31,050
Building Better Opportunities	32,675	-	32,675
Healthy Living - Lloyds Foundation	21,242	-	21,242
IBCL – Inclusive Boston Community Leadership	53,730	298	54,028
IBPE – Inclusive Boston Project Evaluation	33,614	-	33,614
Anglian Water	15,499	-	15,499
Anglian Water – Potting Shed	667	-	667
Building Better Opportunities – Steps Forward	8,832	-	8,832
Boston Big Local – Events 2	2,884	-	2,884
SPLE – Social Prescribing East	125,800	600	126,400
SPLSSW – Social Prescribing South West	119,825	600	120,425
T.E.D. (Talk, Eat, Drink)	113	-	113
ELCF	83,515		83,515
SP-MH	73,213		73,213
South Kesteven Community Grants Scheme	11,232	-	11,232
	637,105	**1,498**	**638,603**