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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
(A company limited by guarantee)

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Trustees**

Jeremy Garth Hodgkinson, (Chair)  
Gregory Mitten  
Joyce Christine Blythe, (Treasurer)  
Elaine Louise Barker  
Tracy Ann Hopkins  
Yakub Patel  
Lynn Saggerson  
Nasima Bahadur Zaman

**Company registered number**

6402216

**Charity registered number**

1126484

**Registered office**

Boulevard Centre  
45 Railway Road  
Blackburn  
Lancashire  
BB1 1EZ

**Company secretary**

Jeremy Garth Hodgkinson

**Accountants**

CW Accountants Limited  
30 Brotherston Drive  
Blackburn  
Lancashire  
BB 4EJ

**Bankers**

Virgin Money  
25 Manchester Road  
Burnley  
BB11 1HX

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**a. POLICIES AND OBJECTIVES**

LACVS was formed in 2007 as a charitable company by the sub-region's district-based Councils for Voluntary Service (CVS). It was established to foster closer collaboration including sharing resources, supporting local delivery and acting as a vehicle for a coordinated sub-regional voluntary, community, faith and social enterprise (VCFSE) sector voice.

The Objects of the charity are:

"To promote any charitable purpose for the benefit of the community in the Lancashire Sub Region, which includes the local government areas of Blackburn with Darwen Unitary Authority, Blackpool Unitary Authority and Lancashire County Council (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 and in furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same among the members of the Association in the Area of Benefit."

LACVS's vision is of a vibrant, diverse and sustainable Lancashire sub-region with a strong, independent and effective VCFSE sector that improves people's quality of life and contributes to thriving communities.

LACVS, its members and associates have strong values and are committed to:

- supporting voluntary action that empowers local communities and changes lives, helping to harness the skills, talent and energy that are at the heart of strong and healthy communities
- enabling citizens to be active in their communities both individually and collectively - particularly those whose full participation in society is limited by economic disadvantage, institutional discrimination and exclusion
- a VCFSE sector that is vibrant, diverse and independent
- collaboration that improves support for the sector with services that are responsive to local need and of a consistent and quality standard
- enabling the voices of local people to be heard through effective representation that links the VCFSE sector to decision makers across localities, districts and the sub-region
- campaigning on issues that affect the VCFSE sector and local communities' quality of life and contributes towards equality and social justice
- the accountability of LACVS, its members and associates.

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**a. POLICIES AND OBJECTIVES - continued**

The work of LACVS, its members and associates, is rooted in local communities and reaches out to 1,000s of VCFSE organisations. It is delivered by staff and volunteers from centres across the sub-region.

LACVS's members range in size, resources and geographical coverage from single district to county wide. They provide different elements and combinations of infrastructure services, including:

- support for Trustees, staff, and volunteers
- helping new groups to set up and existing ones to become stronger through information, guidance and training e.g. governance, business planning, quality and funding development
- specialisms that include equality, diversity and support for BAME communities
- developing collaborative projects at neighbourhood level which help economically inactive, unemployed, isolated or vulnerable residents
- brokering and supporting volunteering, so that individuals can volunteer in their communities and organisations can be effective in how they involve volunteers in their work
- running local forums and networks of VCFSE groups, facilitating representation, enabling information sharing and co-operation
- collaboration with public and private sectors, including strategic work at local and subregional level, ensuring that local communities' voice and concerns are heard
- campaigning and influencing policy and decisions on issues that matter to local people and their communities
- helping local people to connect to VCFSE services in their community, with information and signposting to access support or volunteering
- social prescribing project work that supports health and wellbeing community
- managing grant programmes that provide vital funding to local VCFSE groups
- offering bespoke services including accountancy, payroll and DBS checks.

LACVS's members also run a range of projects and services that fill gaps and offer local solutions to need.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES AND REVIEW OF ACTIVITIES**

LACVS and its members played a crucial role in 2021-22 supporting a VCFSE sector emerging from the restrictions and challenges posed by COVID-19. LACVS began work on drawing together examples and stories of the vital contributions of both infrastructure and frontline VCFSE organisations during the pandemic. This included the sector responding swiftly to crises and reaching into communities, from helping to co-ordinate and recruit volunteers to supporting directly those affected most by the pandemic.

The role infrastructure bodies played was vital, from involvement in local hubs to assisting frontline groups including practical support and acting as channels for a range of funding streams that resourced direct help to people in need. LACVS members passed on more than £1.5 million funding in 2021-22 from charitable trusts and public bodies to the sector and individuals, to meet need and support those facing crises.

This formed part of LACVS members' ongoing support for local voluntary action over the year, from work with local groups that meet frontline need to supporting volunteering. The success of this work is rooted in being able to reach into local communities and connect with those that other agencies struggle to engage with.

Two of LACVS's members continued to be involved as Lancashire Liaison Leads in the national VCS Emergencies Partnership, in the final phase of its pandemic related co-ordination work. LACVS members also played a key role in research commissioned by NHS England and Improvement Northwest Region, seeking individual feedback from members of communities most impacted by the pandemic in Lancashire and Cumbria.



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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**b. ACTIVITIES FOR ACHIEVING OBJECTIVES AND REVIEW OF ACTIVITIES - continued**

Those most impacted were: people from BAME communities; under 25s; people on the autistic spectrum or otherwise disabled; and those living on rural and deprived areas (as measured by the Index of Multiple Deprivation). In total, 400 people were interviewed using a variety of methods with responses collected by various VCFSE sector bodies across Lancashire and South Cumbria.

Key issues that emerged included: difficulties accessing GP and other health services, particularly face-to-face; the impacts of COVID-19 and national restrictions on mental health; and communication and accessibility difficulties for those with English as a second language.

LACVS also continued to contribute to the work of Lancashire and South Cumbria VCFSE Alliance. The Alliance, which developed against the backdrop of continuing change to health structures in the sub-region, was reviewing its role. This was in the context of further change to plans for the new Integrated Care System and geographical footprints for place based partnership arrangements.

LACVS has also been an active partner in Lancashire Local, a network being developed through Voluntary Sector Northwest which has been co-ordinating work on the production of a VCFSE sector manifesto for the sub-region.

These involvements sit alongside members' local partnership working and strategic work. This reflects LACVS's ongoing commitment to connecting the voice of the VCFSE sector in its diversity, including at local level, to policy and decision-making structures in the sub-region.

LACVS members also played a major role over the year in supporting health and wellbeing through its role in the delivery of social prescribing work in the sub-region. This includes local support through link workers, grants that support the work of the local sector plus the development of Lancashire and South Cumbria Collaborative Group, working with the National Academy for Social Prescribing to develop a Thriving Communities Programme across regions. LACVS Director and BPR CVS CEO, Christine Blythe, is the northwest regional co-ordinator lead for this network.

LACVS, led by Community CVS, also began work as part of Kickstart, a national initiative providing young people with a gateway into employment. This funding to employers to create job placements for 16-to-24-year olds on Universal Credit and included members both hosting placements and facilitating the involvement of VCFSE bodies in their local areas. 31 placements were supported in 2021-22 through LACVS members, the majority of whom went on to employment or training.

LACVS also began work, again with CCVS as lead, in Upskilling the Health and Social Care Workforce across Lancashire Project, offering organisations access fully funded staff training and development. The Project aims to upskill small to medium sized enterprises in the VCFSE or private sectors that contribute towards improved health and well-being in its widest sense (i.e. the social determinants of health). The upskilling is to prepare the organisations for a potential growth within the health economy. All organisations supported undertook an organisational diagnostic to understand their business needs and priorities, from which a training plan was developed and delivered. During the initial year of the Project it:

- engaged with 62 VCFSE organisations or SMEs across Lancashire
- recruited 434 employees from those organisations to the project (26% male and 74% female – helping females to improve their labour market status is a priority)
- 37% were aged 50+; 22% are from BME backgrounds; 9% disabled; 7% single parents with dependent children; and 12% employed without basic skills.
- 52 employees achieved a unit or full qualification at level 2 or below
- 12 employees achieved a unit or full qualification at level 3 or above.

One of the messages from the year is that VCFSE infrastructure work in support of a vibrant sector, often easily missed, remains crucial for voluntary action, which in turn is essential for thriving communities.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

Trustees have complied with their responsibility to have due regard to the Commission's guidance on public benefit in exercising their powers and duties. Trustees are fully aware of their roles and responsibilities and in planning their activities for the year have kept in mind the Charity Commission's guidance at Trustee meetings.

LACVS brings benefit to the public in line with its Objects through:

- collaborative working to support community and voluntary action that empowers local communities that meets need and improves quality of life;
- services that enable new frontline groups to form to meet unmet local need and existing ones to improve;
- direct support to volunteers and assistance to volunteer involving organisations that bring a range of positive impacts on individuals and their communities;
- supporting and providing frontline projects and services that help economically inactive, unemployed, isolated or vulnerable people.

**d. VOLUNTEERS**

LACVS is grateful for the contribution of volunteers to its members' work in areas such as supporting the running of local offices, administration and delivery of project services.

**Financial review**

**a. GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. FINANCIAL REVIEW**

LACVS's total incoming resources and expenditure for the year was £224,284 and £195,219 respectively. Income was primarily related to Kickstart project work (£145,322).

After transfers between funds the unrestricted surplus for the year was £1,705 which when added to reserves brought forward resulted in reserves carried forward of £36,148. LACVS has a reserves policy to hold funds equivalent to at least 6 months' core running costs, approximately £15,000. Trustees are satisfied this is a prudent position. Trustees will be seeking to develop additional income streams over the year.

**c. PRINCIPAL FUNDING**

Principal funding was from DWP for the Kickstart programme.



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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management**

**a. CONSTITUTION**

Lancashire Association of Councils for Voluntary Service (CVS) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 October 2007. It is registered as a charity with the Charity Commission.

Membership of the charity is open to authorised representatives from Councils for Voluntary Service (CVS) and other VCFSE organisations whose primary role is delivery of infrastructure services in Lancashire sub-region as approved by the Trustees. The current membership is: Hyndburn and Ribble Valley CVS, Burnley, Pendle and Rossendale CVS, Community CVS, Blackpool, Wyre and Fylde CVS, Lancashire BME Network, Lancaster District CVS, West Lancashire CVS and Volunteer Centre Blackpool Wyre and Fylde. The members each agree to contribute £1 in the event of the charity winding up.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

As set out in the Articles of Association the Chair and Treasurer of the Charity are appointed by the Trustees. The AGM's formal business includes the retirement of Trustees and the filling of vacancies. The current Trustees are Chief Officers and a Trustee of their nominating bodies and bring extensive experience of voluntary sector management, governance, business planning and have a good understanding of the contents of the Memorandum and Articles of Association and their legal obligations under charity and company law.

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Induction and training are available for new Trustees. All Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees administers the charity. The Board meets at least 6 times per year. Trustees have the power to delegate functions to committees appointed by them provided at least one member is a Trustee or an authorised representative and there are robust reporting procedures back to the Board.

The Board includes input from an Associate Member, Chorley Voluntary Community and Faith Sector Network, whose representative attends meetings in a non-voting capacity (this place is currently vacant).

**e. RELATED PARTY RELATIONSHIPS**

There were no related party transactions in the year ended 31 March 2022.

**f. RISK MANAGEMENT**

The Trustees have a risk management strategy which comprises: review of the risks that the charity may face; the establishment of systems and procedures to mitigate those risks; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.



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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**f. RISK MANAGEMENT - continued**

The charity is continuing work on improving its policies and procedures and systems as its collaborative work programmes grows, including monitoring and project reporting. It also, during the year, prepared for compliance with the requirements of General Data Protection Regulation covering citizen' rights and data privacy regulation.

Trustees engage Burnley, Pendle and Rossendale CVS in support of administration and financial controls and a consultant who assists the Board in its co-ordination and development.

A key element in the management of financial risk is the setting of a reserves policy which is kept under review by trustees (see Financial Review above).

**Plans for future periods**

**a. FUTURE DEVELOPMENTS**

Despite a challenging funding environment, LACVS members are committed to building on their strengths as local infrastructure bodies in 2022-23. These strengths are rooted in strong values and align with National Association for Voluntary and Community Action's Pillars of Thriving Local Infrastructure organised around four areas: leaders and advocates; partnerships and collaboration; community development and practical support: and volunteering.

LACVS welcomed LOCAL's VCFSE Sector Manifesto for Lancashire and its identification of 9 themes/ priorities for action: Equality and Social Justice for All; Tackling Poverty in Lancashire; The VCFSE Sector as an Equal Partner; An Economic Model That Works For Lancashire; Community wellbeing and person and community-centred Public Service Models; Green Communities; Pioneer a Lancashire Social Prescribing Model; A Safer Lancashire; Helping People into Employment; Adequate VCFSE Resources to play our full part in the future of Lancashire.

LACVS is committed to action in 2022-23 that will support these aspirations. This includes seeking funding to establish an "art of connecting communities hub" to support the engagement of LACVS's VCFSE sector membership, networks and communities across Lancashire. This will help enhance partnerships and relationships that improve spaces and places that matter to local communities. LACVS's members aim to use art of hosting tools to connect grassroots organisations and communities to systems including the new health structure, in support of community solutions that improve health and wellbeing.

This development is being prioritised given continuing changes to NHS Integrated Care Board structure including place based partnerships, with the voice of the VCFSE sector vital to supporting the health and wellbeing of local communities. One of the concerns around continuing changes to health systems is that existing relationships and investment in the VCFSE sector will be disrupted or reduced and that well established and successful work may be lost.

LACVS is also committed to supporting the strengthening of volunteering in the sub-region including quality standards, with a number of its members already taking a lead in this area. This is another area that LACVS is seeking funding for collaborative development work in 2022-23.

LACVS and its members will continue their provision of infrastructure support across the sub-region and engagement in partnership structures both locally and sub-regionally. It will also respond to the Lancashire and Cumbria Health Equity Commission's work to improve health inequalities and make a step change in people's health.

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**a. FUTURE DEVELOPMENTS - continued**

LACVS will continue its work on projects such as Kickstart and Upskilling the Health and Social Care Workforce across Lancashire and be open to other opportunities to work collaboratively to support the crucial contribution that the VCFSE sector makes to the quality of life of communities. Communities in Lancashire will face many challenges in 2022-23 including cost of living pressures and the VCFSE sector has never been more vital in its role meeting need.

**MEMBERS' LIABILITY**

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting that Gillian Davies of CW Accountants be appointed as Independent Examiner for 2022-23.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Lancashire Association of Councils for Voluntary Service for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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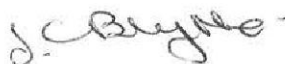
**TRUSTEES' RESPONSIBILITIES STATEMENT - continued**

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees, on 13/12/22 and signed on their behalf by:



**Garth Hodgkinson**  
Trustee



**Christine Blythe**  
Trustee

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE (the 'Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *G Davies*

Dated: *13/12/2022*

Gillian Davies AAT Qualified

**CW ACCOUNTANTS LIMITED**

30 Brotherston Drive  
Blackburn  
BB2 4FJ



**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>INCOME FROM:</b>					
Charitable activities	2	153,322	70,962	224,284	207,723
<b>TOTAL INCOME</b>		<u>153,322</u>	<u>70,962</u>	<u>224,284</u>	<u>207,723</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	134,950	60,269	195,219	214,872
<b>TOTAL EXPENDITURE</b>		<u>134,950</u>	<u>60,269</u>	<u>195,219</u>	<u>214,872</u>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<u>18,372</u>	<u>10,693</u>	<u>29,065</u>	<u>(7,149)</u>
Transfers between Funds	7	8,988	(8,988)	-	-
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<u>27,360</u>	<u>1,705</u>	<u>29,065</u>	<u>(7,149)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>27,360</u>	<u>1,705</u>	<u>29,065</u>	<u>(7,149)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		(1,548)	34,443	32,895	40,044
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>25,812</u>	<u>36,148</u>	<u>61,960</u>	<u>32,895</u>

The notes on pages 14 to 21 form part of these financial statements.

**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**

**(A company limited by guarantee)**

**REGISTERED NUMBER: 6402216**

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		78,376		93,659	
<b>CREDITORS:</b> amounts falling due within one year	6	(16,416)		(60,764)	
<b>NET CURRENT ASSETS</b>			<b>61,960</b>		<b>32,895</b>
<b>NET ASSETS</b>			<b>61,960</b>		<b>32,895</b>
<b>CHARITY FUNDS</b>					
Restricted funds	7		<b>25,812</b>		<b>(1,548)</b>
Unrestricted funds	7		<b>36,148</b>		<b>34,443</b>
<b>TOTAL FUNDS</b>			<b>61,960</b>		<b>32,895</b>


The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 13/12/2022 and signed on their behalf, by:

  
**Garth Hodgkinson**  
Trustee

  
**Christine Blythe**  
Trustee

The notes on pages 14 to 21 form part of these financial statements.

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	9	(15,283)	(5,784)
<b>Change in cash and cash equivalents in the year</b>		(15,283)	(5,784)
Cash and cash equivalents brought forward		93,659	99,443
<b>Cash and cash equivalents carried forward</b>	10	78,376	93,659

The notes on pages 14 to 21 form part of these financial statements.

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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lancashire Association of Councils for Voluntary Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

**1.3 Company status**

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page . In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**1.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.



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**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.7 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Grants receivable	<b>153,322</b>	<b>70,962</b>	<b>224,284</b>	<i>207,723</i>
<i>Total 2021</i>	<i>7,756</i>	<i>199,967</i>	<i>207,723</i>	

**GRANTS RECEIVABLE**

	<b>Restricted Funds 2022 £</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<i>Total Funds 2021 £</i>
ONE Lancashire	-	<b>21,628</b>	<b>21,628</b>	-
BwD BC - ESIF overprovision in previous year	-	-	-	<i>(806)</i>
Lancashire County Council - ESOL provision	-	<b>49,334</b>	<b>49,334</b>	<i>199,967</i>
DWP Kickstart	<b>145,322</b>	-	<b>145,322</b>	<i>7,440</i>
BwD BC Short Break Booklets	-	-	-	<i>1,122</i>
NHS England - 1000 Voices project	<b>8,000</b>	-	<b>8,000</b>	-
<b>Total</b>	<b>153,322</b>	<b>70,962</b>	<b>224,284</b>	<i>207,723</i>

**3. CHARITABLE ACTIVITIES**

	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Subscriptions and sundry costs	<b>41</b>	-
Insurance	<b>294</b>	<i>294</i>
Travel expenses	-	<i>81</i>
Consulting fees	<b>7,412</b>	<i>5,000</i>
Project delivery costs	<b>187,307</b>	<i>209,257</i>
	<b>195,054</b>	<i>214,632</i>
<i>Total 2021</i>	<i>214,632</i>	

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. CHARITABLE ACTIVITIES (continued)**

In 2022 of the total charitable activities, £46,783 (2021 - £212,411) was expenditure from unrestricted funds and £148,271 (2021 - £2,221) was expenditure from restricted funds.

**4. GOVERNANCE COSTS**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Governance accountancy fees (including previous years)	-	165	165	240

In 2022 of the total governance costs, £165 (2021 - £240) was expenditure from unrestricted funds and £Nil (2021 - £Nil) was expenditure from restricted funds.

**5. NET INCOME/(EXPENDITURE)**

This is stated after charging:

Governance accountancy fees	165	240
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During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

**6. CREDITORS: Amounts falling due within one year**

	2022 £	2021 £
Funds held	760	760
Accruals and deferred income	15,656	60,004
	<u>16,416</u>	<u>60,764</u>
		£
<b>Deferred income</b>		
Deferred income at 1 April 2021		49,334
Resources deferred during the year		-
Amounts released from previous years		<u>(49,334)</u>
Deferred income at 31 March 2022		<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General Funds	34,443	70,962	(60,269)	(8,988)	36,148
<b>Restricted funds</b>					
Selnet Ltd - Building Better Opportunities Funding - AOP/IIY/CF	(8,988)	-	-	8,988	-
Department of Work and Pensions - Kickstart project	7,440	145,322	(131,482)	-	21,280
NHS England - 1,000 Voices project	-	8,000	(3,468)	-	4,532
	<u>(1,548)</u>	<u>153,322</u>	<u>(134,950)</u>	<u>8,988</u>	<u>25,812</u>
<b>Total of funds</b>	<u>32,895</u>	<u>224,284</u>	<u>(195,219)</u>	<u>-</u>	<u>61,960</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
General Funds	26,155	199,967	(212,651)	20,972	34,443
<b>Restricted funds</b>					
Selnet Ltd - Building Better Opportunities Funding - AOP/IIY/CF	(7,889)	-	(1,099)	-	(8,988)
One Lancashire/BwD BC - CISP/ESF grant - (Funds remaining from completed projects)	21,778	(806)	-	(20,972)	-
Department of Work and Pensions - Kickstart project	-	7,440	-	-	7,440
Blackburn with Darwen BC - Short Break booklets	-	1,122	(1,122)	-	-
	<u>13,889</u>	<u>7,756</u>	<u>(2,221)</u>	<u>(20,972)</u>	<u>(1,548)</u>



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General funds	34,443	70,962	(60,269)	(8,988)	36,148
Restricted funds	(1,548)	153,322	(134,950)	8,988	25,812
	<u>32,895</u>	<u>224,284</u>	<u>(195,219)</u>	<u>-</u>	<u>61,960</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
General funds	26,155	199,967	(212,651)	20,972	34,443
Restricted funds	13,889	7,756	(2,221)	(20,972)	(1,548)
	<u>40,044</u>	<u>207,723</u>	<u>(214,872)</u>	<u>-</u>	<u>32,895</u>

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	40,039	38,337	78,376
Creditors due within one year	(14,227)	(2,189)	(16,416)
	<u>25,812</u>	<u>36,148</u>	<u>61,960</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	(1,548)	95,207	93,659
Creditors due within one year	-	(60,764)	(60,764)
	<u>(1,548)</u>	<u>34,443</u>	<u>32,895</u>

**9. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2022 £</b>	<b>2021 £</b>
Net income/(expenditure) for the year (as per Statement of Financial Activities)	<b>29,065</b>	(7,149)
<b>Adjustment for:</b>		
Decrease in debtors	-	80,977
Decrease in creditors	<b>(44,348)</b>	(79,612)
<b>Net cash used in operating activities</b>	<b><u>(15,283)</u></b>	<b><u>(5,784)</u></b>

**10. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2022 £</b>	<b>2021 £</b>
Cash in hand	<b>78,376</b>	93,659
<b>Total</b>	<b><u>78,376</u></b>	<b><u>93,659</u></b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**11. RELATED PARTY TRANSACTIONS**

No related party transactions occurred during the year to 31 March 2022.

**12. CONTROLLING PARTY**

The Charity is controlled by the Trustees.

