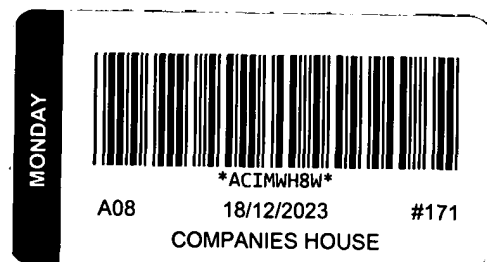


Registered number: 6402216
Charity number: 1126484

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

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



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

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Jeremy Garth Hodgkinson, (Chair)
Gregory Mitten (resigned 25.07.23)
Joyce Christine Blythe, (Treasurer)
Elaine Louise Barker
Tracy Ann Hopkins
Yakub Patel
Lynn Saggerson
Nasima Bahadur Zaman
Vic Citarella (appointed 04.10.23)

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2022 to 31 March 2023. 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. Its mission is to support voluntary action that empowers communities and changes lives.

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

- 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
- 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
- a VCFSE sector that is vibrant, diverse and independent
- collaboration that improves support for the VCFSE sector with services that are responsive to local need and of a consistent and quality standard
- 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.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

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 members were active over the year working in neighbourhood, district, sub-regional and thematic networks and partnerships. This included VCFSE networks and place-based partnerships working with health, local authorities and other agencies.

Members contributed to the work of Lancashire and South Cumbria VCFSE Alliance, including an LACVS Director (and Trustee of Blackpool, Wyre and Fylde CVS) acting as co-chair. The Alliance primarily comprises representatives from VCFSE partnerships and seeks to strengthen the role of the sector and collaborative working within the health and social care system.

The NHS was continuing to undergo major change in 2022-23 with the overhauling of its structures and the introduction of the Integrated Care Board and reshaped place-based partnerships. This change brought ongoing uncertainty for LACVS members and the wider VCFSE sector, from the potential loss of well-developed relationships with health representatives to changes in funding arrangements.

LACVS, with member and Lancashire BME Network CEO as lead, helped facilitate a Workshop - Developing the Vision and Strategic Objectives for the Integrated Health Care Board and Health and Care Partnership Equality, Diversity, and Inclusion Strategy in May 2022.

LACVS submitted a proposal to the National Lottery to drive forward the Lancashire Local manifesto. This was the result of a number of forums and workshops working with partners across Lancashire and Voluntary Sector Northwest (VSNW). LACVS was advised towards the end of the financial year that the fundraising application was successful and they will deliver the Project over the next 5 years.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

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

Its nine priorities were informed by four key areas for change identified through extensive consultation with the VCFSE sector across the Northwest:

- an equal and fair Lancashire
- community wellbeing
- a thriving local economy
- adequate resourcing for the VCFSE sector to achieve its goals.

LACVS also welcomed National Association for Community and Voluntary Action (NAVCA)'s work promoting the importance of VCFSE infrastructure services in 2022. LACVS members were actively involved in discussions around this development work

and its identification of four core pillars of services:

- leadership and advocacy
- partnerships and collaborations
- capacity building
- volunteering.

LACVS was also a partner with members in the production of "1000 Voices Lancashire and Cumbria". VSNW's report presented findings and recommendations from one-to-one interviews conducted by partners with people from communities most impacted by the pandemic in Lancashire and Cumbria. This included people from:

- BAME communities
- aged under 25 (originally NEET but changed to reflect the impact of Kickstart programme during the period of the survey)
- living in rural areas
- living in deprived areas
- and who are on the autistic spectrum or otherwise disabled.

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

Recommendations included the need for further research into the impact of access issues, for expansion of social prescribing services and for closer working with and investment into the VCFSE sector as a key partner in reducing inequalities.

These involvements reflect LACVS's ongoing commitment to supporting the role of the VCFSE sector in its diversity and seeking to connect it to sub-regional and regional agendas.

LACVS's members primary work over the year was in their respective neighbourhoods, districts and across Lancashire. This work ranged from practical support of 1,000s of local VCFSE sector organisations to running local networks and partnership working with other sectors (as referred to above).

The VCFSE sector was in part re-setting itself after the unprecedented challenges of the pandemic. Many organisations played essential roles in supporting people during the crisis and were now adjusting to a post COVID environment and the impact of the rising cost of living. Challenges such as funding and reduced volunteer numbers from the effects of the pandemic were amongst the issues faced by organisations.

LACVS members continued to offer support to volunteer involving organisations over the year and worked on developments such as widening access to volunteering quality standards. They also offered support in areas such as acting as a channel for the distribution of £1,000,000s of funding from charitable trust and public bodies.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

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

They also continued to play a major role over the year supporting health and wellbeing through delivery of social prescribing work in the sub-region. This included some members' providing local support through link workers, grants that support the work of the local sector (as part of the funding channels referred to above) and BPR CVS's CEO leading on work with the National Academy for Social Prescribing's Thriving Communities Programme network.

LACVS members also contributed to final phase of the Community CVS led Kickstart programme, a national initiative providing young people with a gateway into employment. This funding enabled 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

One of the messages from LACVS both collectively and through its individual members from its work in 2022-23 is that infrastructure work in support of a VCFSE sector doing vital work remains crucial for voluntary action. This in turn is essential for thriving communities.

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.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

b. FINANCIAL REVIEW

LACVS's total incoming resources and expenditure for the year was £56,942 and £55,650 respectively. Income was primarily related to Kickstart project work (£39,263).

After transfers between funds the unrestricted surplus for the year was £27,104 which when added to reserves brought forward resulted in unrestricted reserves carried forward of £63,252. LACVS has a reserves policy to hold funds equivalent to at least 6 months' core running costs, approximately £2,500. 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.

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 whose representative attends meetings in a non-voting capacity.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

e. RELATED PARTY RELATIONSHIPS

There were no related party transactions in the year ended 31 March 2023.

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.

The charity is continuing work on improving its policies and procedures and systems as its collaborative work programmes grows, including monitoring and project reporting. 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

LACVS will build on its key role in the development of the VCFSE Sector Manifesto for Lancashire, through LOCAL, a new National Lottery funded project. LOCAL will focus on the implementation of the Manifesto's nine priority areas in the sub-region. They include equality and social justice for all; tackling poverty; the VCFSE sector as an equal partner; pioneering a Lancashire social prescribing model; and adequate resources for the VCFSE sector.

This will be a major project for LACVS in its support of the VCFSE sector's vital role. It will enable LACVS to:

- refresh its collaborative work programme
- complement the work of members
- develop work with other partners
- promote the role and voice of the wider VCFSE sector including those "vital" under the radar" groups – often overlooked if not undervalued
- and crucially, help initiate change in areas that will benefit communities including those excluded and bearing the effects of exclusion and inequalities.

This is at a time of continuing uncertainty with changes to the NHS Integrated Care System and possible changes to local authorities through the creation of a combined authority for Lancashire. Concerns remain that existing relationships and investment in the VCFSE sector may be disrupted or reduced. This may result in well-established and successful work being lost to the detriment of local communities' health and wellbeing.

This has implications both for the work and funding of LACVS members and more broadly the VCFSE sector and its role supporting community solutions that improve health and wellbeing. The importance of the sector's contribution to health defined broadly has been evidenced in the sector's engagement in initiatives such as Population Health Management Investment Fund.

LACVS Directors, including a Trustee from West Lancs CVS and CEO of Lancaster District CVS will, in the context of this changing landscape, continue to engage in the work of Lancashire and South Cumbria VCFSE Alliance, with its focus on strategic working with health and social care system.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

a. FUTURE DEVELOPMENTS - continued

Collaborative working is a central part of the role of LACVS and its members. In 2023-24 this will include:

- LACVS Director and CEO of VC Blackpool, Wyre and Fylde playing a key role in the development of a new Community Action Network in Blackpool with Blackpool Citizen Advice and Social Enterprise Solutions
- CEO of Hyndburn and Ribble CVS being a partner in the Hyndburn Way initiative.

Other involvements by LACVS Directors will include:

- CEOs of Lancaster District CVS and Community CVS joining the Board of Voluntary Sector Northwest and helping to strengthen connections to sub-regional agendas.
- LACVS Treasurer and CEO of Burnley Pendle and Rossendale CVS, becoming a member of the NAVCA Board.
- The CEO of Lancashire BME Network will be acting as the Northwest region lead for The Phoenix Way, a national collaborative movement which will be supporting the work of BAME VCFSE organisations.

LACVS members will continue to offer infrastructure support to a VCFSE sector dealing with challenges such as the cost-of-living crisis. This ranges from practical support to the passing on funds from charitable trusts and public bodies. Members will also work on developing volunteering infrastructure and standards including in Preston, where there has been no such provision recent years.

LACVS will be welcoming Preston Community Network as an associate member in 2023-24 and looks forward to working with it.

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 Courtney Wright of CW Accountants be appointed as Independent Examiner for 2023-24.

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.

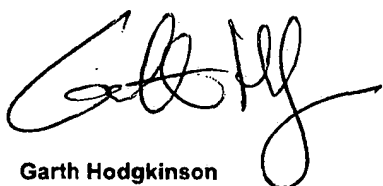
LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

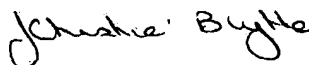
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

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 11 December 2023 and signed on their behalf by:



Garth Hodgkinson
Trustee



Christine Blythe
Trustee

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

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

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 2023.

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.

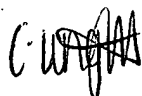
INDEPENDENT EXAMINER'S STATEMENT

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



Dated: 12 December 2023

Courtney Wright BA ACCA

CW ACCOUNTANTS LIMITED

30 Brotherston Drive
Blackburn
BB2 4FJ

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

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Charitable activities	2	55,943	-	55,943	224,284
Investments	3	-	999	999	-
TOTAL INCOME		55,943	999	56,942	224,284
EXPENDITURE ON:					
Charitable activities	5	51,298	4,352	55,650	195,219
TOTAL EXPENDITURE		51,298	4,352	55,650	195,219
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
Transfers between Funds	8	4,645 (30,457)	(3,353) 30,457	1,292 -	29,065 -
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(25,812)	27,104	1,292	29,065
NET MOVEMENT IN FUNDS		(25,812)	27,104	1,292	29,065
RECONCILIATION OF FUNDS:					
Total funds brought forward		25,812	36,148	61,960	32,895
TOTAL FUNDS CARRIED FORWARD		-	63,252	63,252	61,960

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 2023

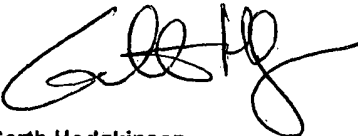
	Note	£	2023 £	£	2022 £
CURRENT ASSETS					
Cash at bank and in hand		74,758		78,376	
CREDITORS: amounts falling due within one year	7	(11,506)		(16,416)	
NET CURRENT ASSETS			63,252		61,960
NET ASSETS			63,252		61,960
CHARITY FUNDS					
Restricted funds	8	-			25,812
Unrestricted funds	8	63,252			36,148
TOTAL FUNDS			63,252		61,960

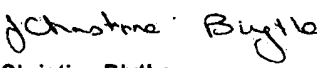
The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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 11 December 2023 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.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	10	(3,618)	(15,283)
Change in cash and cash equivalents in the year		(3,618)	(15,283)
Cash and cash equivalents brought forward		78,376	93,659
Cash and cash equivalents carried forward	11	74,758	78,376

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)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants receivable	55,943	-	55,943	224,284
<i>Total 2022</i>	153,322	70,962	224,284	

GRANTS RECEIVABLE

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
ONE Lancashire	-	-	-	21,628
Lancashire County Council - ESOL provision	-	-	-	49,334
DWP Kickstart	39,263	-	39,263	145,322
NHS England - 1000 Voices project	16,680	-	16,680	8,000
Total	55,943	-	55,943	224,284

3. INVESTMENT INCOME

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest received	-	999	999	-
	-	999	999	-

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. CHARITABLE ACTIVITIES

	Total 2022	<i>Total</i>
	£	2022
		£
Subscriptions and sundry costs	107	41
Insurance	294	294
Consulting fees	3,783	7,412
Project delivery costs	51,297	187,307
	<u>55,481</u>	<u>195,054</u>
<i>Total 2022</i>	<u>195,054</u>	

In 2023 of the total charitable activities, £4,184 (2022 - £46,783) was expenditure from unrestricted funds and £51,297 (2022 - £148,271) was expenditure from restricted funds.

5. GOVERNANCE COSTS

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Governance independent examiner's fees	-	169	169	165
	<u>-</u>	<u>169</u>	<u>169</u>	<u>165</u>

In 2023 of the total governance costs, £169 (2022 - £165) was expenditure from unrestricted funds and £Nil (2022 - £Nil) was expenditure from restricted funds.

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

Governance independent examiner's fees	<u>169</u>	<u>165</u>
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During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Funds held	960	760
Accruals	10,546	15,656
	<u>11,506</u>	<u>16,416</u>

8. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	36,148	999	(4,352)	30,457	63,252
Restricted funds					
Department of Work and Pensions - Kickstart project	21,280	39,263	(37,543)	(23,000)	-
NHS England - 1,000 Voices project	4,532	16,680	(13,755)	(7,457)	-
	<u>25,812</u>	<u>55,943</u>	<u>(51,298)</u>	<u>(30,457)</u>	<u>-</u>
Total of funds	<u>61,960</u>	<u>56,942</u>	<u>(55,650)</u>	<u>-</u>	<u>63,252</u>

STATEMENT OF FUNDS - PRIOR 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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. STATEMENT OF FUNDS (continued)

Restricted funds

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>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General funds	36,148	999	(4,352)	30,457	63,252
Restricted funds	25,812	55,943	(51,298)	(30,457)	-
	<u>61,960</u>	<u>56,942</u>	<u>(55,650)</u>	<u>-</u>	<u>63,252</u>

SUMMARY OF FUNDS - PRIOR 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>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	9,252	65,506	74,758
Creditors due within one year	(9,252)	(2,254)	(11,506)
	<u>-</u>	<u>63,252</u>	<u>63,252</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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>

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	1,292	29,065
Adjustment for:		
Decrease in creditors	(4,910)	(44,348)
Net cash used in operating activities	<u>(3,618)</u>	<u>(15,283)</u>

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	74,758	78,376
Total	<u>74,758</u>	<u>78,376</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. RELATED PARTY TRANSACTIONS

No related party transactions occurred during the year to 31 March 2023..

13. CONTROLLING PARTY

The Charity is controlled by the Trustees.