

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 2024

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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 2024**

Trustees

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

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 2024

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2023 to 31 March 2024. 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
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

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 as a collaborative body seeks to work on joint projects that add value to the work of its members and their infrastructure support for the VCFSE sector. LACVS's Lancashire LOCAL project, as detailed in the next section, is a good example of this approach.

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.

Some LACVS members also run projects that fill gaps and meet need locally or sub-regionally.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES AND REVIEW OF ACTIVITIES

LACVS was pleased to welcome Preston Community Network onto its board as an associate member in 2023-24.

The year marked a major development in LACVS's collaborative work, with the launch in March 2024 of its 5-year LACVS Lancashire LOCAL Project and the Manifesto for Change, which the Project is seeking to implement.

The Project, funded by National Lottery Community Fund, is rooted in a collaborative approach across Lancashire's 14 districts to

- promote the role and voice of the wider VCFSE sector including those vital "under the radar" groups – often overlooked if not undervalued
- help initiate change in areas that will benefit communities including those excluded and bearing the effects of exclusion and inequalities.

The launch event, the culmination of much preparatory work and networking by the Project team, was attended by 70+ VCFSE sector organisations' representatives, a Lancashire County Council Cabinet Member and Director and Partnership Manager from Lancashire and South Cumbria Integrated Care Board.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

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

The launch provided an opportunity to move forward in addressing the Manifesto's nine priority action areas for change, identified after extensive consultation with the sector in Lancashire. Workshops, facilitated by LACVS members and Project staff focused on the following Manifesto themes:

- Green Communities
- Economic Models that work / Skills and Employment
- Community Wellbeing, Health, and Social Prescribing
- Fairer Funding
- Equality and Social Justice for All.

The launch generated a range of action areas that will be followed up alongside Project priorities for year one (which runs to September 2024) including:

- gathering intelligence on the VCFSE sector and establishing a baseline in the sub-region's 14 districts from which to extend reach with the sector across Lancashire for engagement - with early tasks around helping to fill in gaps in networks in districts where there is no provision
- developing collaborative events with LACVS members and other partners that enable work to proceed on addressing change around the Manifesto themes.

Early Project work has been very positive with extensive activity, building contacts and events including around the development of a fair funding protocol between the sector and a range of funders.

LACVS was also a strategic partner in 2023- 24, in a Community CVS led £1.2million ESF project, Action for Jobs: Strengthening Communities Passport to Health and Employment. The project was aimed at addressing economic inactivity and worklessness within Blackpool, Blackburn with Darwen, Burnley, Hyndburn, Pendle and Preston – which feature amongst the most deprived local authorities in the country. LACVS members provided support to those furthest away from the labour market.

The project ended on the 31st December 2023 and through its lifetime achieved the following:

- Supported 859 people who were unemployed or economically inactive residents (108% of the target)
- 285 participants (33%) achieved a positive outcome in terms of gaining employment, moving into education or training or job search (for the economically inactive)

The majority of participants reported health and well-being improvements.

The characteristics of the participants were as follows:

- 83% lived in a jobless household
- 55% were males and 45% females
- 54% had a level 1 qualification or lower (with 24% having no qualifications and 45% not having an English qualification)
- 49% Had a physical or mental impairment or condition that had a long-term negative impact on their ability to do normal activities
- 45% considered that they had a disability that limited their ability to work
- 34% were in recovery from alcohol or substance misuse
- 31% were from an ethnic minority community
- 26% had dependent children
- 23% were ex-offenders
- 19% were aged 50 or over
- 15% were lone parents.

LACVS was also a strategic partner in a second Community CVS led ESF project, Upskilling the Health and Social Care Workforce Across Lancashire. It was resourced at +£2million with a focus on upskilling 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 wider or social determinants of health).

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

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

The project was delivered by LACVS members across Lancashire with participating organisations supported through an organisational diagnostic to help identify their business needs and priorities. From the diagnostic the project management team developed a training plan and then delivered training that met the priorities of the organisation.

Through the lifetime of the project, which completed on 31 December 2023, it:

- Recruited and trained 2064 employees
- 76% were female and 24% were male
- 50% achieved a full qualification or a unit of a qualification
- 04% completed an entry level English qualification
- 74% completed a vocational topic at level 2 or below
- 22% completed a vocational topic at level 3 or higher
- 50% participated in non-accredited training
- 35% were aged 50 or over
- 33% did not have basic skills (1 in 3)
- 18% were from an ethnic minority background.

LACVS's members worked in their own right over the year in their respective neighbourhoods, districts and/or across Lancashire supporting the VCFSE sector.

The year has been challenging for the sector, dealing with the effects of the cost-of-living crisis both for service users and organisational financial resilience. Members' work ranged from practical support for 1,000s of VCFSE sector organisations including funding advice and training, to running local networks, partnership working with other sectors and, for some, delivering projects including ESF (see above).

LACVS members also continued to offer support to volunteer involving organisations over the year, helping to ensure that active citizens are able to engage in vital community action at local level.

Members also offered assistance in acting as a channel for the distribution of £1,000,000s of funding from charitable trusts and public sector funders. This role is increasingly important, drawing on members' support for the VCFSE sector and enabling organisations including small and grass-roots group based to secure resources for their work.

Members were also 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.

They also contributed to the work of Lancashire and South Cumbria VCFSE Alliance, including LACVS Trustee, Tracy Hopkins, acting as co-chair. The Alliance primarily comprises representatives from VCFSE sector partnerships and seeks to strengthen the role of the sector and collaborative working within the health and social care system.

LACVS Trustees also had strong regional and national connections. This included working closely with Voluntary Sector Northwest, whilst Christine Blythe, Burnley, Pendle and Rossendale CVS, served on the board of National Association for Voluntary and Community Action (NAVCA). Naz Zaman, Inclusive North, played an active role with a range of agencies and funders on a new national funding initiative for the Phoenix Fund, to help address structural inequalities that black and racially minoritised communities and community-led organisations face.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

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

The NHS underwent major change in 2023-24 with the introduction of the Integrated Care Board for Lancashire and South Cumbria and reshaped place-based partnerships. This change has brought uncertainty for LACVS members and the wider VCFSE sector with many organisations having developed strong relationships including funding under the "old" structure.

Some LACVS members also played a major role over the year supporting health and wellbeing through delivery of social prescribing work in the sub-region. This included providing local support through link workers, grants that support the work of the local sector (as part of the funding channels referred to above). Burnley, Pendle and Rossendale CVS was active on behalf of LACVS over the year promoting the importance of this work, Christine Blythe serving as North West Regional Lead for National Academy for Social Prescribing until 30 September 2023.

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

b. FINANCIAL REVIEW

LACVS's total incoming resources and expenditure for the year was £69,418 and £57,918 respectively. Income was primarily related to Lancashire LOCAL Project work (£65,473).

After transfers between funds the unrestricted deficit for the year was £410 which when deducted from reserves brought forward resulted in unrestricted reserves carried forward of £62,842. LACVS has a reserves policy to hold funds equivalent to at least 6 months' core running costs, approximately £59,300. 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 National Lottery Community Fund for the Lancashire LOCAL Project.

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

e. RELATED PARTY RELATIONSHIPS

Burnley, Pendle and Rossendale CVS received contributions towards the cost of providing HR and financial services to LACVS including for Lancashire LOCAL Project.

Community CVS received contributions to the costs of Lancashire LOCAL project premises provision and co-ordination.

The above related party relationships were authorised by the Board, given the roles of the two Trustees in their respective member organisations, in line with LACVS's processes for managing conflicts of interest.

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. LACVS employs 4 part-time staff led by a Project Co-ordinator for delivery of its Lancashire LOCAL Project. 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

2024-25 will see a number of key pieces of work delivered through LACVS's collaborative structure.

LACVS Lancashire LOCAL Project will build on its initial activities from the Project's first year, alongside LACVS member, to consolidate work on reach across the 14 Districts with a focus on areas where there is little or no VCFSE sector network coverage, particularly Wyre, Fylde, Chorley and South Ribble, Lancashire.

Other work to come will include:

- The Project Team working with LACVS members in practical areas such as disseminating information and communication across the 14 Districts
- Pilot work in five neighbourhoods in Lancashire using different approaches to support change and improvement in health and wellbeing.

LACVS will also be an active partner in 2024-25 in the Volunteering for Health initiative. It aims to improve volunteer infrastructure, building closer collaboration across the NHS, social care and the VCFSE sector around volunteering and improve volunteer infrastructure. This includes accredited volunteer management training, volunteer quality standards, volunteer passports and better use of digital technology.

The lead body for the funding in Lancashire County Council area is Lancashire Teaching Hospitals Charity, with LACVS the named partner. Cumbria CVS is responsible for the initiative in South Cumbria whilst LACVS members Community CVS are responsible for Blackburn with Darwen and Volunteer Centre Blackpool, Wyre and Fylde for Blackpool. Spring North has responsibility for elements of the programme system wide across Lancashire and South Cumbria.

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

a. FUTURE DEVELOPMENTS - continued

LACVS will receive funding for 3 years to employ a part time volunteering partnership co-ordinator and will work across all the Volunteer Centres in Lancashire and help them improve what they offer.

LACVS will also be exploring scope for developing a VCFSE sector workforce development hub including information, training and collaborative working that supports the sector and its workforce. This work will align with both LOCAL Project's programme and Volunteering for Health work.

LACVS members will be looking closely at developments in 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. LACVS is hopeful that current investment in members' work around social prescribing will be continued, given its major contribution to communities' health and wellbeing.

The change of national government in July also means it is likely that there will be significant change in the policy and fiscal environment in 2024-25 that will impact on LACVS, members and the wider VCFSE sector.

LACVS members, in the context of this changing landscape, will 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. It seems likely that LACVS will play an increased role in work with the Alliance over the year, in liaison with LOCAL Project, including the hosting of periodic Assembly meetings.

There is also the possibility of LACVS developing, on the Alliance's behalf, a State of the Sector intelligence gathering dashboard to demonstrate the reach and work of the VCFSE sector.

LACVS Trustees will be building on good regional and national connections with Yak Patel, Lancaster District CVS, and Garth Hodgkinson, Community CVS, joining the board of Voluntary Sector North West. Garth will also be joining National Association for Voluntary and Community Action's board alongside existing member Christine Blythe, Burnley, Pendle and Rossendale CVS).

Naz Zaman, Inclusive North, will also be taking on a lead role for the North West in the national funding initiative, the Phoenix Fund, whose development she has helped support for some time.

LACVS members will continue, in their own right 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.

One of the themes that underpins work in 2024-25 is LACVS's commitment through its eight members, associate and Lancashire LOCAL Project Team to supporting voluntary action through strengthening infrastructure coverage and provision across the sub-region.

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.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER

A resolution will be proposed at the Annual General Meeting that Courtney Wright of CW Accountants be appointed as Independent Examiner for 2024-25.

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.

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 10 December 2024 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 2024**

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 2024.

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: 11 December 2024

Courtney Wright BA ACCA

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 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Charitable activities	2	65,473	-	65,473	55,943
Investments	3	-	3,945	3,945	999
TOTAL INCOME		65,473	3,945	69,418	56,942
EXPENDITURE ON:					
Charitable activities:					
Charitable activities		53,563	4,187	57,750	55,481
Governance costs		-	168	168	169
TOTAL EXPENDITURE		53,563	4,355	57,918	55,650
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		11,910	(410)	11,500	1,292
NET MOVEMENT IN FUNDS		11,910	(410)	11,500	1,292
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	63,252	63,252	61,960
TOTAL FUNDS CARRIED FORWARD		11,910	62,842	74,752	63,252

The notes on pages 15 to 22 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 2024

	Note	£	2024 £	£	2023 £
CURRENT ASSETS					
Cash at bank and in hand			128,955	74,758	
CREDITORS: amounts falling due within one year	8	(54,203)		(11,506)	
NET CURRENT ASSETS			<u>74,752</u>		<u>63,252</u>
NET ASSETS			<u>74,752</u>		<u>63,252</u>
CHARITY FUNDS					
Restricted funds	9		11,910		-
Unrestricted funds	9		62,842		63,252
TOTAL FUNDS			<u>74,752</u>		<u>63,252</u>

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.

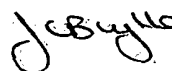
The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 10 December 2024 and signed on their behalf, by:

Garth Hodgkinson
Trustee



Christine Blythe
Trustee



The notes on pages 15 to 22 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 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	11	54,197	(3,618)
Change in cash and cash equivalents in the year		54,197	(3,618)
Cash and cash equivalents brought forward		74,758	78,376
Cash and cash equivalents carried forward	12	128,955	74,758

The notes on pages 15 to 22 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 2024**

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 2024**

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 Pensions

The Charity contributes to personal pension plans.

1.11 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
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants receivable	65,473	-	65,473	55,943
<i>Total 2023</i>	55,943	-	55,943	

GRANTS RECEIVABLE

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
National Lottery Community Fund - LOCAL project	65,473	-	65,473	-
Lancashire County Council - ESOL provision	-	-	-	-
DWP Kickstart	-	-	-	39,263
NHS England - 1000 Voices project	-	-	-	16,680
Total	65,473	-	65,473	55,943

3. INVESTMENT INCOME

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest received	-	3,945	3,945	999
	-	3,945	3,945	999
<i>Total 2023</i>	-	999	999	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. CHARITABLE ACTIVITIES

	Total 2024	Total 2023
	£	£
Advertising and publicity costs	3,297	-
Subscriptions and sundry costs	369	107
Insurance	193	294
Office rent at Preston	2,450	-
Travel expenses	369	-
Consulting fees	3,801	3,783
IT costs	1,608	-
Project delivery costs	6,638	51,297
Telephone costs	607	-
Training and conference costs	97	-
Wages and salaries	36,287	-
Pension cost	2,034	-
	<u>57,750</u>	<u>55,481</u>
<i>Total 2023</i>	<u>55,481</u>	

In 2024 of the total charitable activities, £4,187 (2023 - £4,184) was expenditure from unrestricted funds and £53,563 (2023 - £51,297) was expenditure from restricted funds.

5. GOVERNANCE COSTS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Governance independent examiner's fees	-	168	168	169

In 2024 of the total governance costs, £168 (2023 - £169) was expenditure from unrestricted funds and £Nil (2023 - £Nil) was expenditure from restricted funds.

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

Governance independent examiner's fees	<u>168</u>	<u>169</u>
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During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. STAFF COSTS

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	36,287	-
Other pension costs	2,034	-
	<u>38,321</u>	<u>-</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	2	-

No employee received remuneration amounting to more than £60,000 in either year.

8. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,289	-
Funds held	960	960
Accruals and deferred income	51,954	10,546
	<u>54,203</u>	<u>11,506</u>
Deferred income		£
Resources deferred during the year		47,517
Deferred income at 31 March 2024		<u>47,517</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	63,252	3,945	(4,355)	62,842
Restricted funds				
National Lottery Community Fund - LOCAL project	-	65,473	(53,563)	11,910
Total of funds	63,252	69,418	(57,918)	74,752

STATEMENT OF FUNDS - PRIOR 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					
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)	-
	25,812	55,943	(51,298)	(30,457)	-

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	63,252	3,945	(4,355)	62,842
Restricted funds	-	65,473	(53,563)	11,910
	63,252	69,418	(57,918)	74,752

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£
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>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	<i>Restricted funds 2024</i>	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Current assets	62,401	66,554	128,955
Creditors due within one year	(50,491)	(3,712)	(54,203)
	<u>11,910</u>	<u>62,842</u>	<u>74,752</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Restricted funds 2023</i>	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£	£
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>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024 £	2023 £
Net income for the year (as per Statement of Financial Activities)	11,500	1,292
Adjustment for:		
Increase/(decrease) in creditors	42,697	(4,910)
Net cash provided by/(used in) operating activities	<u>54,197</u>	<u>(3,618)</u>

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	128,955	74,758
Total	<u>128,955</u>	<u>74,758</u>

13. PENSION COMMITMENTS

The Charity contributes to personal pension plans. Any outstanding amounts at 31 March 2024 are shown in creditors.

14. RELATED PARTY TRANSACTIONS

Burnley, Pendle and Rossendale CVS received contributions of £2,520 towards the costs of HR and financial services to LACVS including for LOCAL Project.

Community CVS also received contributions of £2,520 towards the costs of HR and financial services to LACVS including for LOCAL Project.

15. CONTROLLING PARTY

The Charity is controlled by the Trustees.