

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 2025

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 2025

Trustees

Jeremy Garth Hodgkinson, (Chair)
Joyce Christine Blythe, (Treasurer)
Elaine Louise Barker
Tracy Ann Hopkins
Yakub Patel
Lynn Saggerson
Nasima Bahadur Zaman (resigned 07.10.25)
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 Appleby Drive
Barrowford
Lancashire
BB9 6EX

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 2025

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2024 to 31 March 2025. 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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

The year saw LACVS's flagship LOCAL Lancashire Project make important strides in its first year of activities. LOCAL (Locally Organised Communities Across Lancashire)'s five-year programme is working with the VCFSE sector to support change across the nine priorities within the VCFSE Sector Manifesto for Lancashire:

- Equality and social justice for all: tackling poverty in Lancashire
- The VCFSE sector as an equal partner with public and private sectors to build a better Lancashire
- An economic model that works for Lancashire
- Community wellbeing and person and community-centred public service models
- Green communities
- Lancashire social prescribing model
- A safer Lancashire
- Helping people into employment
- Resources for the VCFSE sector to play a full part in the future of Lancashire.

The Project, funded by National Lottery Community Fund, is rooted in a collaborative approach across Lancashire's 14 districts, working alongside and complementing the core infrastructure work of LACVS members.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

LOCAL's activities in YEAR 1 (which covered part of LACVS's financial year for 2024-25) was about laying the foundations for the Project over the next 5 years including reaching VCFSE sector organisations that may currently be "under the radar" in spite of the importance of their contribution to the life of their communities.

The Projects' activities in Year 1 included:

- increasing LACVS and members' engagement with the sector through extensive networking with nearly 2,000 "new" organisations reached
- initial work on mapping networks in the 14 districts, identifying existing fora and establishing baselines as a foundation for addressing gaps in network coverage in the subregion
- participating in 30 events, gathering evidence on Manifesto related themes and disseminating information to support action
- initial development work in improving VCFSE sector profiling at neighbourhood level
- supporting strategic conversations with partners and funders in support of improved investment in the VCFSE sector, arranging/ contributing to 13 workshops/ conferences across the sub-region (including the involvement of key organisations that resource the sector's work) – this included a successful, well-attended Project Launch
- gathering sector intelligence, from activities detailed in this summary, that will support efforts to influence policy change around Manifesto themes – with 21 sets of notes/ reports from workshops or activities across Lancashire.

LACVS trustees and member organisations maintained strong regional and national connections in 2024-25 with two LACVS trustees serving on the board of Voluntary Sector Northwest (namely the CEOs of Lancaster District CVS and Community CVS). In addition, the Chair and Treasurer of LACVS serve on National Association for Voluntary and Community Action's Board (namely, the CEOs of Burnley, Pendle and Rossendale CVS and Community CVS).

LACVS and its members continued to engage in the work of Lancashire and South Cumbria VCFSE Alliance, with its focus on strategic working with the health and social care system. Working with the Alliance, LACVS played a supportive role in the development of the State of the Sector Research. Community CVS was commissioned to lead the research with LACVS and its members being important partners to aid the research process within Lancashire. The LACVS Board met with Professor Kate Leyshon, Quay Research, as academic partner for the research in March 2025. The meeting set out different strands of the work that would follow including survey work and exploration of the microbiome. It was hoped that the research would provide a vital evidence base to LACVS's work and the work of the VCFSE Sector more widely.

LACVS members also participated in a range of place-based partnerships on their respective patches. This ongoing work is key to ensuring the voice and role of the local VCFSE sector is recognised in policy and decision-making fora.

The year was one of change and uncertainty for public sector structures with the ongoing re-organisation of Lancashire and South Cumbria Integrated Care Board (ICB), steps towards the creation of a combined authority for Lancashire and possible local government reorganisation following the election of a new national government. LACVS submitted a detailed response to the Combined Authority's Growth Plan emphasising the vital contribution the sector makes to Lancashire's economy.

Concerns remain that existing relationships and investment in the VCFSE sector may be disrupted or reduced with 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 will continue to advocate on behalf of the VCFSE Sector and take a leading role in creating a voice for the sector as a whole.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

Social prescribing continued to be important, innovative work that some LACVS members played a major role in delivering in their local areas over the year. The programme benefits greatly on their reach into local communities, work with volunteers, provision of grant management and capacity building support. As the year drew to a close this work was about to be reviewed by funder and partner, Lancashire and South Cumbria ICB. LACVS and its members will continue to advocate for social prescribing to be based in the VCFSE Sector and for grants to be a crucial component of any social prescribing solution.

Members continued with their provision of infrastructure services in 2024-25 across districts and neighbourhoods in their respective areas supporting the VCFSE sector in its vital work meeting local need.

LACVS's collaborative development work around volunteering continued through the Volunteering for Health initiative. Lancashire and South Cumbria was one of 15 areas approved for funding in England in July 2024. The programme aims to improve volunteer infrastructure, building closer collaboration across the NHS, social care and the VCFSE sector. The lead body for this initiative within Lancashire and South Cumbria is Lancashire Teaching Hospitals Charity, with CVSs and Volunteer Centres being the named leads in each of the 4 health places. LACVS the named lead for the Lancashire County Council area (with BPRCVS leading on this for LACVS). Cumbria CVS is responsible for leading in South Cumbria whilst LACVS members Community CVS and Volunteer Centre Blackpool, Wyre and Fylde are responsible, respectively, for Blackburn with Darwen and Blackpool. Spring North has responsibility for elements of the programme system wide across Lancashire and South Cumbria. During the year, the partnership developed and submitted a development plan, which was approved ready for the initiative to start on the 01st April 2025.

During the year, LACVS also carried out exploratory work around the possible development of a workforce development hub for the sector including reviewing arrangements in neighbouring areas.

Grant management remains an important role both for LACVS and a number of LACVS members' offer with additional funding streams secured for distribution in some districts over the year. LACVS submitted an expression of interest in the final quarter of 2024-25 to You Decide initiative, to develop its work in this area. If successful it will involve grant funding being distributed through a local participatory grant panels in a number of districts. During the year, important conversations were started with the Eric Wright Charitable Trust, another anonymous grant giving foundation and a local district council about distributing grants on behalf of those organisations within the Fylde coast area of Lancashire.

LACVS is committed to organisational improvement as it continues to develop its provision. Its planning session in the final quarter of 2024-25 included discussion of governance, trustee responsibilities and the need to be rigorous in its approach. A number of organisational action areas were subsequently identified within LACVS's Action Plan 2025-28.

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

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 £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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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.

e. RELATED PARTY RELATIONSHIPS

Burnley, Pendle and Rossendale CVS received contributions of £2520 towards the costs of providing strategic support, HR and financial services to LACVS as part of the Local Lancashire project.

Community CVS received contributions of £2520 towards the costs of providing strategic support, premises and IT support to LACVS as part of the Local Lancashire project.

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 processes for managing conflicts of interest."

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

LACVS LOCAL Project will work on refreshing the VCFSE Sector Manifesto for Lancashire's priorities in 2025-26 in consultation with partners and stakeholders. It will also focus on network development in areas where there is little or no VCFSE sector coverage. This includes launching new networks in Wyre and Fylde and continuing development work in Chorley and South Ribble.

Other activities will include pilot work in five neighbourhoods in Lancashire using different approaches to supporting change and improvement in health and wellbeing. This will start with explorations of the microbiome as part of the state of the sector research project.

LACVS and LOCAL Lancashire may also play a key role in the establishment and support of a Civil Society Board for Lancashire, subject to consultation on its development. If established, it is intended that the Civil Society Board will ensure that the VCFSE sector has a voice amidst ongoing moves towards devolution, as well as linking to the new Lancashire Combined Authority Board in a similar manner to the Business Board.

LOCAL will also be holding its annual conference on tackling poverty, one of the Manifesto's themes, with the possible development of an anti-poverty network to be discussed.

The State of the Sector Survey results will be launched in 2025-26. The Lancashire and South Cumbria VCFSE Sector Alliance commissioned Community CVS to lead the research project in partnership with LACVS and its members. The research is being supported by Quay Research, which has also carried out work for National Association for Voluntary and Community Action, including on the often unseen but vital "voluntary sector microbiome." State of the Sector survey work included a handful of microbiome/ neighbourhood pilots, reference to which will be included in the findings.

LACVS is awaiting a decision on its application to become part of the National Lottery You Decide initiative, which will include piloting a grants programme and local participatory funding panels. This represents a real opportunity for LACVS to build on members' already significant role in grant management.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

a. FUTURE DEVELOPMENTS - continued

During the initial months of 2025-26, work will start on implementing the development plan for Volunteering for Health. As mentioned previously, LACVS is leading for the Lancashire County Council area within the health system. The work will involve engaging volunteers, volunteer managers and the wider VCFSE Sector in the development of a vision and strategy for volunteering. LACVS will receive funding to employ a part time volunteering partnership co-ordinator who will work with Volunteer Centres in Lancashire and support them in their work. Potential future development areas to improved volunteer infrastructure will include developing volunteer management training, volunteer quality standards and making improvements to how Volunteer Centres use digital technology to deliver volunteer infrastructure in a more consistent way across Lancashire.

LACVS members will continue to engage actively in the work of Lancashire and South Cumbria VCFSE Alliance. This is at a time of major change for Lancashire and South Cumbria Integrated Care ICB, which has implications for the VCFSE sector and the people it serves. LACVS members that deliver social prescribing programmes have had funding for their provision extended for a further two years following successful reviews of their work by the ICB.

LACVS members will support the ICB in the development of social prescribing across Lancashire including the potential for National Community Health and Wellbeing funding. This reflects LACVS's ongoing commitment to looking at initiatives being brought forward to support the sector and working with partners as they are developed.

LACVS members will maintain their respective engagements in local place-based partnerships on behalf of their local sectors, alongside members' involvement in sub-regional and national infrastructure bodies' work (see previous section for details).

LACVS members will also continue to offer core infrastructure support to a VCFSE sector dealing with issues such as the cost-of-living crisis and the major challenges it brings for sections of the community. One of the ongoing aims of LACVS, is to see infrastructure provision offered across all parts of Lancashire

LACVS and its members will also continue in 2025-26 with work on organisational improvement, including areas such as reviewing and improving its Policy Handbook and Staff Handbook and updating policies and procedures where appropriate.

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 2024-25.

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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 9 December 2025 and signed on their behalf by:


Garth Hodgkinson
Trustee


Christine Blythe
Trustee

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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: 9 December 2025

Courtney Wright BA ACCA

CW ACCOUNTANTS LIMITED

30 Appleby Drive
Barrowford
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 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Charitable activities	2	144,581	-	144,581	65,473
Other trading activities	3	-	200	200	-
Investments	4	-	4,739	4,739	3,945
Funds held in previous years now written off		-	960	960	-
TOTAL INCOME		144,581	5,899	150,480	69,418
EXPENDITURE ON:					
Raising funds		200	-	200	-
Charitable activities:					
Charitable activities		130,944	499	131,443	57,750
Governance costs		251	-	251	168
TOTAL EXPENDITURE		131,395	499	131,894	57,918
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		13,186	5,400	18,586	11,500
NET MOVEMENT IN FUNDS		13,186	5,400	18,586	11,500
RECONCILIATION OF FUNDS:					
Total funds brought forward		11,910	62,842	74,752	63,252
TOTAL FUNDS CARRIED FORWARD		25,096	68,242	93,338	74,752

The notes on pages 15 to 24 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 2025

	Note	£	2025 £	£	2024 £
CURRENT ASSETS					
Cash at bank and in hand		146,674		128,955	
CREDITORS: amounts falling due within one year	9	(53,336)		(54,203)	
NET CURRENT ASSETS			93,338		74,752
NET ASSETS			93,338		74,752
CHARITY FUNDS					
Restricted funds	10		25,096		11,910
Unrestricted funds	10		68,242		62,842
TOTAL FUNDS			93,338		74,752

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 9 December 2025 and signed on their behalf, by:


Garth Hodgkinson
Trustee


Christine Blythe
Trustee

The notes on pages 15 to 24 form part of these financial statements.

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities	12	17,719	54,197
Change in cash and cash equivalents in the year		17,719	54,197
Cash and cash equivalents brought forward		128,955	74,758
Cash and cash equivalents carried forward	13	146,674	128,955

The notes on pages 15 to 24 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 2025

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES (continued)

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.

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants receivable	144,581	-	144,581	65,473
<i>Total 2024</i>	65,473	-	65,473	

GRANTS RECEIVABLE

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
National Lottery Community Fund - LOCAL project	112,465	-	112,465	65,473
Eric Wright - Small Grants Programme	14,700	-	14,700	-
Lancashire Teaching Hospitals NHS Trust - Volunteering for Health Grant	16,666	-	16,666	-
The Soil Association	750	-	750	-
Total	144,581	-	144,581	65,473

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. FUNDRAISING INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Management fees	-	200	200	-

4. INVESTMENT INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest received	-	4,739	4,739	3,945
	-	4,739	4,739	3,945
<i>Total 2024</i>	-	3,945	3,945	

5. CHARITABLE ACTIVITIES

	Total 2024 £	<i>Total 2024 £</i>
Advertising and publicity costs	-	3,297
Subscriptions and sundry costs	637	369
Insurance	390	193
Office rent at Preston	4,200	2,450
Travel expenses	331	369
Consulting fees	5,203	3,801
IT costs	2,472	1,608
Project delivery costs	40,518	6,638
Telephone costs	1,040	607
Training and conference costs	13	97
Wages and salaries	73,271	36,287
Pension cost	3,368	2,034
	131,443	57,750
<i>Total 2024</i>	57,750	

In 2025 of the total charitable activities, £499 (2024 - £4,187) was expenditure from unrestricted funds and £130,944 (2024 - £53,563) was expenditure from restricted funds.

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. GOVERNANCE COSTS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Governance independent examiner's fees	251	-	251	168

In 2025 of the total governance costs, £Nil (2024 - £168) was expenditure from unrestricted funds and £251 (2024 - £Nil) was expenditure from restricted funds.

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

Governance independent examiner's fees	251	168
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During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

8. STAFF COSTS

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	73,271	36,287
Other pension costs	3,368	2,034
	<u>76,639</u>	<u>38,321</u>

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

	2025 No.	2024 No.
Charitable activities	4	2

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

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,357	1,289
Funds held	-	960
Accruals and deferred income	50,979	51,954
	<hr/> 53,336 <hr/>	<hr/> 54,203 <hr/>
Deferred income		£
Deferred income at 1 April 2024		47,517
Resources deferred during the year		47,227
Amounts released from previous years		(47,517)
Deferred income at 31 March 2025		<hr/> 47,227 <hr/>

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	62,842	5,899	(499)	68,242
Restricted funds				
National Lottery Community Fund - LOCAL project	11,910	112,465	(99,279)	25,096
Eric Wright - Small Grants Programme	-	14,700	(14,700)	-
Lancashire Teaching Hospitals NHS Trust - Volunteering for Health Grant	-	16,666	(16,666)	-
The Soil Association	-	750	(750)	-
	11,910	144,581	(131,395)	25,096
 Total of funds	 74,752	 150,480	 (131,894)	 93,338

STATEMENT OF FUNDS - PRIOR 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				
National Lottery Community Fund - LOCAL project	-	65,473	(53,563)	11,910
Total of funds	63,252	69,418	(57,918)	74,752

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	62,842	5,899	(499)	68,242
Restricted funds	11,910	144,581	(131,395)	25,096
	<u>74,752</u>	<u>150,480</u>	<u>(131,894)</u>	<u>93,338</u>

SUMMARY OF FUNDS - PRIOR 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
	<u>63,252</u>	<u>69,418</u>	<u>(57,918)</u>	<u>74,752</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	77,993	68,681	146,674
Creditors due within one year	(52,897)	(439)	(53,336)
	<u>25,096</u>	<u>68,242</u>	<u>93,338</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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>

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

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	18,586	11,500
Adjustment for: (Decrease)/increase in creditors	(867)	42,697
Net cash provided by operating activities	<u>17,719</u>	<u>54,197</u>

13. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	146,674	128,955
Total	<u>146,674</u>	<u>128,955</u>

14. PENSION COMMITMENTS

The Charity contributes to personal pension plans. Any outstanding amounts at 31 March 2025 are shown in creditors.

LANCASHIRE ASSOCIATION OF COUNCILS FOR VOLUNTARY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. RELATED PARTY TRANSACTIONS

Burnley, Pendle and Rossendale CVS received contributions of £2520 towards the costs of providing strategic support, HR and financial services to LACVS as part of the Local Lancashire project.

Community CVS received contributions of £2520 towards the costs of providing strategic support, premises and IT support to LACVS as part of the Local Lancashire project.

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 processes for managing conflicts of interest."

16. CONTROLLING PARTY

The Charity is controlled by the Trustees.