

COMMUNITY SOLUTIONS NORTH WEST LTD

England & Wales - Charity number 1180530

Details

Other names COMMUNITY SOLUTIONS NORTH WEST LIMITED

Status Registered

Legal form Charitable company

Company number [07516227](#)

Registered 2018-11-02

Register [View on the Charity Commission register](#)

Contact

Address Elmfield Hall
Hyndburn Road
Church
Accrington
BB5 4AA

Phone 01254460080

Email info@csnw.co.uk

Website www.csnw.co.uk

Activities

Objects: 1. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN.2. THE PRESERVATION AND PROTECTION OF GOOD HEALTH AMONGST PEOPLE WHO ARE ISOLATED AS A RESULT OF AGE, DISABILITY OR POOR HEALTH BY PROVIDING ACTIVITIES THAT HAVE A PROVEN BENEFIT TO HEALTH, BOTH PHYSICAL AND MENTAL.THE ABOVE OBJECTS ARE DELIVERED WITH A CHRISTIAN ETHOS.

Activities: CSNW provides One to one support, Community groups, Telephone befriending, Counselling,Therapeutic Interventions, Training courses,One to one coaching / mentoring and Signposting to

specialist services

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Lancashire
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£622,373	£646,853	£609,198	20
2024-03-31	£673,413	£692,103	£633,678	22
2023-03-31	£744,528	£737,024	£652,368	25
2022-03-31	£724,170	£683,644	£644,864	24
2021-03-31	£571,133	£561,393	£602,334	23

Trustees

Name	Role	Appointed
Anna Rojek	Chair	2024-09-27
DAVID NORMAN LAWRENCE DEAN		2018-01-31
Elizabeth Boswell		2026-01-30
Lorraine Cox		2025-10-17
Michael John Rose		2025-10-17
Paul Richard Steer		2025-10-17

COMMUNITY SOLUTIONS NORTH WEST LTD

England & Wales - Charity number 1180530

Accounts

Registered number: 07516227
Charity number: 1180530

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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COMMUNITY SOLUTIONS NORTH WEST LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Anna Rojek (appointed 27 September 2024)
Paul Counsell, Chair (resigned 15 August 2025)
David Dean
Duncan Allton

Company registered number

07516227

Charity registered number

1180530

Registered office

Elmfield Hall, Gatty Park, Accrington, Lancashire, BB5 4AA

Accountants

CW Accountants Limited, Office 5, 45 Railway Road, The Boulevard Centre, Blackburn, Lancashire, BB1 1EZ

Bankers

The Co-Operative Bank, 1 Balloon Street, Manchester, M60 4EP

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the company for the 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 company 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

Community Solutions North West Limited is an incorporated not for profit charity and a company limited by guarantee, which provides a range of services to those who are typically socially excluded and to promote and protect good health of those who for many reasons may become isolated. The charity aims of Community Solutions are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. 'Socially excluded' means being excluded from society, or parts of society, because of one or more of the following factors: unemployment; financial hardship; youth or old age; ill-health (physical or mental); discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation, or gender re-assignment; poor educational or skills attainment; relationship and family breakdown.
2. The preservation and protection of good health amongst people who are isolated because of age, disability, or poor health by providing activities that have a proven benefit to health, both physical, mental and spiritual.

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

In accordance with its aims, the charity planned and delivered a range of activities and services throughout the year. These activities were planned with due regard to the Charity Commission's guidance on public benefit, and in particular, the Trustees have considered how planned activities and services will contribute to its aims and objectives as set out in the governing document and agreed by the Charity Commission.

Achievements and performance

a. REVIEW OF ACTIVITIES

Chair's Introduction

On behalf of the Board of Trustees, I am pleased to present the Annual Report for Community Solutions North West Ltd. This year has been one of significant challenge, but also one of resilience and progress. Staff, volunteers, and partners have continued to demonstrate extraordinary commitment to our vision of supporting people in our community to overcome challenges, reduce isolation, and improve wellbeing.

At the start of the year, our Social Care Manager was hospitalised and subsequently unable to return to work. This required staff to step up and take on additional responsibilities. Towards the end of the year, with several major funding streams coming to an end, the organisation had to make difficult decisions regarding redundancies. These challenges were balanced by several positive developments: we secured a new contract to

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

host Hyndburn's Youth Hub for 18–24-year-olds, received a Garfield Weston Charity Award, and were awarded a substantial Community Ownership Fund (COF) grant to support the restoration and future sustainability of Elmfield Hall.

The Board recognises the remarkable adaptability and commitment shown by staff and volunteers in navigating this period.

Elmfield Hall Development

Elmfield Hall, our Grade II listed base, has faced increasing maintenance challenges including dry rot, leaks, and damp. Investment from the Architectural Heritage Fund enabled a Viability Report to shape our long-term vision, while the COF grant has provided much-needed support to address immediate maintenance priorities.

In November 2024, the renovation of the stables was completed, creating two new multifunctional spaces to host the Youth Hub, training workshops, and community activities. Further funding is required to complete the restoration of Elmfield Hall, but progress this year marks a significant step towards long-term sustainability.

Strategic Development

Through the Weston Charity Award, Trustees and senior leaders worked with business leaders to strengthen strategic resilience and sustainability. This process has laid the foundation for a new strategic plan, currently in development, to guide the charity into the next phase of its work.

Financial Review

During the year, total income reduced by 7.6%. Whilst restricted income increased by 12.5%, unrestricted income reduced by 34.3%. The reduction reflects the receipt of one-off unrestricted grants in 2023/24, the deferral of £35,000 unrestricted income from the previous year, and a 14.5% reduction in donations and traditional fundraising.

Enterprise income grew modestly by 0.5%, with café income increasing by 6.1%. The overall income profile was:

- 65% grants (up from 64% in 2023/24)
- 14.8% contracts (up from 11.6%)
- 4.8% donations and fundraising (down from 7%)
- 15.3% enterprise and trading (down from 16.7%)

Back-office and support costs rose to 25.9% of total income, compared with 22.7% the previous year, including unrecovered salary costs. Whilst income reduced by 7.6% year-on-year, overall expenditure decreased by 6.5%, including reductions in staff costs inclusive of redundancy costs of 3.6% and overhead costs reduced by 22.6% reflecting a policy of minimal spending in this challenging year.

Support Services and Impact

This year, Community Solutions support benefitted 1,556 people – a 20.9% decrease compared with the previous year. However, this reduction reflects improved triage processes, greater focus on the support we can provide, and enhancements to case management systems, which are ensuring that our support is impacting those in need and who are ready to engage. This is essential at a time of funding and staff capacity challenges, and as the complexity of referrals continues to grow, with statutory thresholds rising and NHS waiting times for therapy averaging nine months. The number of new referrals for support did not reduce significantly.

Key achievements include:

- 493 new referrals received (only 5.7% fewer than last year)
- 2,380 counselling and mentoring sessions delivered
- 684 social and support group sessions held
- 332 home-based befriending visits
- 2,068 befriending and welfare calls made
- 294 training and employment support workshops delivered (a 44.8% increase)

Volunteers gave over 15,500 hours of support, playing a vital role in sustaining service delivery.

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

Our crisis and welfare programme provided emergency support valued at £169,661, including food, fuel, household essentials, and welfare packs. At Christmas, 500 people received Blessing Boxes, made possible through the generosity of volunteers, patrons, local schools, and businesses.

Acknowledgements

The Trustees wish to record our deep appreciation for the dedication of staff, volunteers, and partners. Their commitment has enabled Community Solutions to continue delivering vital services in a time of financial pressure and increased community need.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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. RESERVES POLICY

The Charity has a Reserves Policy which identifies a prudent level of reserves, based on holding an amount equal to three to six months' salary bill for core staff. Additional to this is a value held in reserve for the operational costs to deliver the services contracted for the same duration.

The Reserves Policy is reviewed annually to ensure that it remains fit for purpose. This was last completed in August 2025.

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

Structure, governance and management

a. CONSTITUTION

Community Solutions North West is a company limited by guarantee and registered in England (Registered Company Number 7516227) and a registered charity (Registered Charity Number 1180530).

The charity is constituted under a set of Articles of Association.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees of the charity are responsible for the governance and leadership of the charity to fulfil the objects of the charity in line with ethical principles and legal requirements. Appointment of additional trustees is the responsibility of the existing trustees.

c. REMUNERATION POLICY

In April 2024, the National Living Wage increase was applied. In July 2024, a cost-of-living salary increase of 3% was awarded to all staff. In line with the salary scale, several salaries were adjusted to reflect additional responsibilities, qualifications, or competence. All salary increases were approved by the Trustees. Trustees only approve increases where the organisation's financial position demonstrates affordability.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees, working alongside the CEO and senior management team, are responsible for strategic direction and key decision making. Day-to-day management is delegated to the CEO. Community Solutions' strategy is driven by its vision and values, and services are designed in direct response to the needs of participants and the local community. Progress against strategic objectives is monitored by the Trustees through financial reporting, impact evaluation, and performance indicators.

e. RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These are reviewed and updated to a programme or when there is a significant change in operations or a new service or activity is instigated. Risks are measured in terms of probability and impact, and appropriate mitigation actions put in place, as required.

Plans for future periods

a. FUTURE DEVELOPMENTS

Our sustainability strategy is focused on the continued development of Elmfield Hall, both to reduce maintenance and running costs and to provide sustainable income to reduce our reliance on grant funding. The Community Ownership Fund (COF) grant secured will address urgent maintenance requirements and running costs will be reduced through insulation, converting to LED lighting and other energy efficiencies. COF will also support improved accessibility throughout the building, although additional funds are being sought to bring unused spaces fully into use.

A new lease is being negotiated with the Council to transfer a previously residential flat into Community Solutions' management. Renovated offices and activity spaces will provide income through lettings, while

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

supporting our own service delivery.

The charity remains reliant on grant income for service delivery and restoration of Elmfield Hall. While strategic priorities are set by Trustees, the CEO and senior team are leading on fundraising and enterprise development, supported by a positive pipeline of grant applications.

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

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Community Solutions North West Ltd 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.

This report was approved by the Trustees, on _____ and signed on their behalf by:

Duncan Allton
Trustee

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY SOLUTIONS NORTH WEST LTD (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (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 company 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 company 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:

Courtney Wright BA Hons ACCA

Office 5, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
INCOME FROM:					
Donations and legacies	2	16,263	-	16,263	53,334
Charitable activities		70,610	434,691	505,301	504,517
Other trading activities:					
Fundraising	3	7,713	-	7,713	-
Trading activities	4	92,107	-	92,107	115,562
Investments	5	989	-	989	-
TOTAL INCOME		187,682	434,691	622,373	673,413
EXPENDITURE ON:					
Raising funds	4	37,460	-	37,460	38,177
Charitable activities	7	174,252	435,141	609,393	653,926
TOTAL EXPENDITURE	8	211,712	435,141	646,853	692,103
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(24,030)	(450)	(24,480)	(18,690)
NET MOVEMENT IN FUNDS		(24,030)	(450)	(24,480)	(18,690)
RECONCILIATION OF FUNDS:					
Total funds brought forward		632,831	847	633,678	652,368
TOTAL FUNDS CARRIED FORWARD		608,801	397	609,198	633,678

The notes on pages 12 to 28 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)
REGISTERED NUMBER: 07516227

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Intangible assets	13		510,031		437,802
Tangible assets	14		22,338		29,784
			532,369		467,586
CURRENT ASSETS					
Debtors	15	39,537		26,047	
Cash at bank and in hand		67,393		246,835	
		106,930		272,882	
CREDITORS: amounts falling due within one year	16	(30,101)		(106,790)	
NET CURRENT ASSETS			76,829		166,092
NET ASSETS			609,198		633,678
CHARITY FUNDS					
Restricted funds	17		397		847
Unrestricted funds	17		608,801		632,831
TOTAL FUNDS			609,198		633,678

The company'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 company 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 company 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 _____ and signed on their behalf, by:

Duncan Allton Trustee

The notes on pages 12 to 28 form part of these financial statements.

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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 used in operating activities	19	<u>(102,823)</u>	<u>(13,330)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(76,619)</u>	<u>(16,191)</u>
Net cash used in investing activities		<u>(76,619)</u>	<u>(16,191)</u>
Change in cash and cash equivalents in the year		(179,442)	(29,521)
Cash and cash equivalents brought forward		<u>246,835</u>	<u>276,356</u>
Cash and cash equivalents carried forward	20	<u><u>67,393</u></u>	<u><u>246,835</u></u>

The notes on pages 12 to 28 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
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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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Solutions North West Ltd 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 company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

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

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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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 company 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 company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.7 Intangible fixed assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

1.8 Tangible fixed assets and depreciation

All assets costing more than £1000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property	-	Over 125 year lease term
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Other fixed assets	-	25% reducing balance

1.9 Interest receivable

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

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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.

1.12 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 company 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.

1.13 Financial instruments

The company 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.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The company also operates a salary sacrifice scheme.

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(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.15 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company 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 DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	16,263	-	16,263	49,787
Similar incoming resources	-	-	-	3,547
	<u>16,263</u>	<u>-</u>	<u>16,263</u>	<u>53,334</u>
Total donations and legacies	<u>16,263</u>	<u>-</u>	<u>16,263</u>	<u>53,334</u>
<i>Total 2024</i>	<u>53,334</u>	<u>-</u>	<u>53,334</u>	

3. FUNDRAISING INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising	7,713	-	7,713	-
	<u>7,713</u>	<u>-</u>	<u>7,713</u>	<u>-</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

4. TRADING ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charity trading income				
Charity trading income	92,107	-	92,107	115,562
	<u>92,107</u>	<u>-</u>	<u>92,107</u>	<u>115,562</u>
Fundraising trading expenses				
Charity trading expenses	28,532	-	28,532	32,787
	<u>28,532</u>	<u>-</u>	<u>28,532</u>	<u>32,787</u>
Net income from trading activities	<u>63,575</u>	<u>-</u>	<u>63,575</u>	<u>82,775</u>

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Investment income - bank interest	989	-	989	-
	<u>989</u>	<u>-</u>	<u>989</u>	<u>-</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. DIRECT COSTS

	Charitable activities £	Total 2025 £	Total 2024 £
Telephone and Internet	3,823	3,823	3,477
Redundancy costs	9,508	9,508	-
Advertising and promotion	676	676	583
Computer and IT costs	6,415	6,415	6,501
Utility costs	12,722	12,722	14,590
Legal and professional fees	1,183	1,183	13,133
Sundry costs	2,737	2,737	2,139
Project costs	38,296	38,296	48,620
Insurance inc staff health insurance	6,203	6,203	9,013
Health and safety costs	912	912	912
Staff/ volunteer training and resources	1,596	1,596	1,603
Repairs/ maintenance/ general office costs	7,364	7,364	8,969
Subscriptions	1,842	1,842	1,442
Wages and salaries	459,828	459,828	486,375
National insurance	33,785	33,785	35,661
Pension cost	9,745	9,745	9,944
	<u>596,635</u>	<u>596,635</u>	<u>642,962</u>
<i>Total 2024</i>	<u>642,962</u>	<u>642,962</u>	

7. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Audit costs	922	-	922	1,187
Depreciation - tangible fixed assets	7,446	-	7,446	6,000
Amortisation - property	4,390	-	4,390	3,777
	<u>12,758</u>	<u>-</u>	<u>12,758</u>	<u>10,964</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

12. STAFF COSTS

Staff costs were as follows:

	2025	<i>2024</i>
	£	£
Wages and salaries	459,828	<i>486,375</i>
Social security costs	33,785	<i>35,661</i>
Other pension costs	9,745	<i>9,944</i>
	503,358	<i>531,980</i>

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

2025	<i>2024</i>
No.	<i>No.</i>
20	<i>25</i>

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

13. INTANGIBLE FIXED ASSETS

	Leasehold Improvements £
Cost	
At 1 April 2024	472,188
Additions	76,619
At 31 March 2025	548,807
Amortisation	
At 1 April 2024	34,386
Charge for the year	4,390
At 31 March 2025	38,776
Carrying amount	
At 31 March 2025	510,031
<i>At 31 March 2024</i>	<i>437,802</i>

Long-term leasehold property from the accounting year end 31st March 2018 has been re-classified as intangible leasehold improvements from the year ending 31st March 2019 as per the grant agreements received for improvements being completed on Elmfield Hall.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Other fixed assets £	Total £
Cost			
At 1 April 2024 and 31 March 2025	78,786	13,691	92,477
Depreciation			
At 1 April 2024	61,591	1,102	62,693
Charge for the year	4,299	3,147	7,446
At 31 March 2025	65,890	4,249	70,139
Net book value			
At 31 March 2025	12,896	9,442	22,338
At 31 March 2024	17,195	12,589	29,784

15. DEBTORS

	2025 £	2024 £
Trade debtors	6,705	5,556
Accrued income	32,832	20,404
Prepayments	-	87
	<u>39,537</u>	<u>26,047</u>

16. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,320	1,749
Other taxation and social security (see below)	8,653	8,726
Other creditors	1,363	1,631
Accruals and deferred income	16,765	94,684
	<u>30,101</u>	<u>106,790</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS: Amounts falling due within one year (continued)

Other taxation and social security

	2025	2024
	£	£
PAYE/NI control	8,653	7,926
VAT control	-	800
	<u>8,653</u>	<u>8,726</u>
	<u>8,653</u>	<u>8,726</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	632,831	187,682	(211,712)	608,801
Restricted funds				
NLFC National Lottery Community Fund	-	144,049	(144,049)	-
LEF	-	30,000	(30,000)	-
Henry Smith Charity Long COVID	-	42,700	(42,700)	-
The Veterans Foundation	-	18,717	(18,717)	-
Awards for All	-	5,836	(5,836)	-
Architectural Heritage Fund	-	10,000	(10,000)	-
LCC Community Champion	-	1,587	(1,190)	397
The Leathersellers' Foundation	-	10,000	(10,000)	-
ASDA	-	1,600	(1,600)	-
ASDA Foodbank Fundamentals	-	1,000	(1,000)	-
LCC Counsellor	-	400	(400)	-
The Hyndburn Way	-	2,000	(2,000)	-
Swire Charitable Trust	-	18,262	(18,262)	-
Community Chest	-	384	(384)	-
Harold & Alice Bridges Charity	-	1,000	(1,000)	-
Austin and Hope Pilkington	-	1,000	(1,000)	-
The Hobson Charity Fund	-	5,000	(5,000)	-
Tudor Trust well being	847	-	(847)	-
HSF - Household Support Fund	-	16,000	(16,000)	-
Onward Homes	-	2,500	(2,500)	-
St James Place	-	3,333	(3,333)	-
DWP- Youth Hub	-	750	(750)	-
COF	-	12,653	(12,653)	-
COF Revenue	-	8,958	(8,958)	-
LCC Travel Grant	-	4,985	(4,985)	-
ICB VCFSE (year2)	-	66,977	(66,977)	-
Multiply	-	25,000	(25,000)	-
	<u>847</u>	<u>434,691</u>	<u>(435,141)</u>	<u>397</u>
Total of funds	<u><u>633,678</u></u>	<u><u>622,373</u></u>	<u><u>(646,853)</u></u>	<u><u>609,198</u></u>

Restricted Funds

NLCF National Lottery Community Fund- Achieving People's potential (APP) - A three-year project providing 1-1 mentoring that supports people to overcome mental health issues and other barriers to

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. STATEMENT OF FUNDS (continued)

engagement, enabling them to access our wrap-around support services and other specialist support they need.

LEF - A grant towards the development of Elmfield Hall's neglected and unused stables to create two new multi-functional community activity spaces.

Henry Smith Charity Long COVID- A three-year grant for the running costs of providing support for people from disadvantaged communities, affected by the COVID-19 pandemic and supporting the development of the stables.

The Veterans Foundation - A two-year grant to support veterans through mentoring, therapy and group support.

Awards for All – A grant towards the development of Elmfield Hall's neglected and unused stables to create two new multi-functional community activity spaces.

Architectural Heritage Fund (AHF) – A grant to develop a Viability Report to support the development of Elmfield Hall.

LCC Community Champion – A one year grant to cover the costs of our Grief & Loss Café, a support group providing peer support to help people dealing with bereavement.

Leathersellers' Foundation – Energy – Funding supporting new energy efficiency measures throughout Elmfield Hall.

Asda – A grant contributing to energy costs, enabling the provision of warm spaces at Elmfield Hall.

Asda – A second ASDA grant providing food and household items for 100 care packages to support our participants during the cost-of-living crisis and for those who unexpectedly find themselves in hospital.

LCC Counsellor– A grant to provide ingredients for our cooking group, workshops teaching basic cookery skills to people of all abilities and ages.

The Hyndburn Way – A grant providing organisational capacity to contribute to the development a model for collaborative working across Hyndburn.

Swire Charitable Trust – A grant towards the development of Elmfield Hall's neglected and unused stables to create two new multi-functional community activity spaces.

Community Chest – A grant supporting energy efficiencies at Elmfield Hall.

Harold & Alice Bridges Charity – A grant towards the development of Elmfield Hall's neglected and unused stables to create two new multi-functional community activity spaces.

Austin and Hope Pilkington Trust – A grant supporting our Cook with Us social group.

The Hobson Charity - A grant towards the development of Elmfield Hall's neglected and unused stables to create two new multi-functional community activity spaces.

Tudor Trust (wellbeing) - A grant to support staff welfare.

Hyndburn Leisure Trust, Household Support Fund – Four grants to provide emergency food vouchers for

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. STATEMENT OF FUNDS (continued)

those in need.

Onward Homes – A grant supporting the development of the stales to create new community activity spaces.

St James Place - A grant to help fund the salary of Mental Health Project lead.

Department of Work and Pensions (through Hyndburn Borough Council) – a contract to lead Hyndburn’s Youth Hub.

Community Ownership Fund (COF), through the Department for Housing, Communities and Local Government – A grant supporting the development of Elmfield Hall including accessibility, repairs and energy efficiencies.

LCC Connect – Funding to encourage train travel, providing trips for our participants.

ICB VCFSE (Year 2) - A one year grant to support people struggling with significant mental health issues through therapy and mentoring support including access to Community Solutions’ wrap-around services.

Multiply – A one year grant to support people to improve their numeracy skills and confidence with numbers.

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
General Funds	619,703	288,766	(275,638)	632,831

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. STATEMENT OF FUNDS (continued)

Restricted funds

NLFC National Lottery Community Fund	-	145,934	(145,934)	-
Henry Smith Charitable Trust - Crisis Prevention	684	29,466	(30,150)	-
Insurance	-	3,547	(3,547)	-
The Veterans Foundation	-	1,913	(1,913)	-
Awards for All	-	4,164	(4,164)	-
Duchy of Lancaster - Benevolent Fund	-	1,850	(1,850)	-
The Leathersellers' Foundation	-	1,666	(1,666)	-
WO Street Foundation	-	3,000	(3,000)	-
Trusthouse Charitable Fund	-	3,079	(3,079)	-
Community Rail Lancashire	-	2,391	(2,391)	-
Rank Foundation - Profit for Good	-	12,500	(12,500)	-
LCC Community Fund	2,555	-	(2,555)	-
Onward Group Support	1,145	-	(1,145)	-
Multiply	-	24,875	(24,875)	-
HLF - Household Support Fund	-	15,000	(15,000)	-
Tudor Trust well being	-	2,000	(1,153)	847
UK H Foundation	-	5,000	(5,000)	-
Rank Foundation - Support NOW	4,025	50,000	(54,025)	-
DWP- Youth Hub	24,256	10,603	(34,859)	-
ICB Training	-	5,901	(5,901)	-
ICB Secondment	-	7,709	(7,709)	-
ICB VCSFE	-	47,532	(47,532)	-
ICB VCFSE (year2)	-	6,517	(6,517)	-
	<u>32,665</u>	<u>384,647</u>	<u>(416,465)</u>	<u>847</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	632,831	187,682	(211,712)	608,801
Restricted funds	847	434,691	(435,141)	397
	<u>633,678</u>	<u>622,373</u>	<u>(646,853)</u>	<u>609,198</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

17. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
General funds	619,703	288,766	(275,638)	632,831
Restricted funds	32,665	384,647	(416,465)	847
	<u>652,368</u>	<u>673,413</u>	<u>(692,103)</u>	<u>633,678</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	£	£	£
Intangible fixed assets	510,031	-	510,031
Tangible fixed assets	22,338	-	22,338
Current assets	106,533	397	106,930
Creditors due within one year	(30,101)	-	(30,101)
	<u>608,801</u>	<u>397</u>	<u>609,198</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Intangible fixed assets	437,802	-	437,802
Tangible fixed assets	29,784	-	29,784
Current assets	272,035	847	272,882
Creditors due within one year	(106,790)	-	(106,790)
	<u>632,831</u>	<u>847</u>	<u>633,678</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(24,480)	(18,690)
Adjustment for:		
Depreciation/ Amortisation charges	11,836	9,777
(Increase)/decrease in debtors	(13,490)	31,818
Decrease in creditors	(76,689)	(36,235)
Net cash used in operating activities	(102,823)	(13,330)

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	67,393	246,835
Total	67,393	246,835

21. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

22. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end

23. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.

COMMUNITY SOLUTIONS NORTH WEST LTD

England & Wales - Charity number 1180530

Accounts

Registered number: 07516227
Charity number: 1180530

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Famida Beckett (resigned 11 August 2023)
Paul Counsell, Chair
David Dean
Duncan Allton

Company registered number

07516227

Charity registered number

1180530

Registered office

Elmfield Hall, Gatty Park, Accrington, Lancashire, BB5 4AA

Accountants

CW Accountants Limited, Office 5, 45 Railway Road, The Boulevard Centre, Blackburn, Lancashire, BB1 1EZ

Bankers

The Co-Operative Bank, 1 Balloon Street, Manchester, M60 4EP

COMMUNITY SOLUTIONS NORTH WEST LTD
(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 company for the 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 company 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

Community Solutions North West Limited is an incorporated not for profit charity and a company limited by guarantee, which provides a range of services to those who are typically socially excluded and to promote and protect good health of those who for many reasons may become isolated. The charity aims of Community Solutions are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. 'Socially excluded' means being excluded from society, or parts of society, because of one or more of the following factors: unemployment; financial hardship; youth or old age; ill-health (physical or mental); discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation, or gender re-assignment; poor educational or skills attainment; relationship and family breakdown.
2. The preservation and protection of good health amongst people who are isolated because of age, disability, or poor health by providing activities that have a proven benefit to health, both physical, mental and spiritual.

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

In accordance with its aims, the charity planned and delivered a range of activities and services throughout the year. These activities were planned with due regard to the Charity Commission's guidance on public benefit, and in particular, the Trustees have considered how planned activities and services will contribute to its aims and objectives as set out in the governing document and agreed by the Charity Commission.

Achievements and performance

a. REVIEW OF ACTIVITIES

This year has been a year of successful new beginnings as several key projects were launched. In depth evaluation enabled us to apply our learning and the feedback and testimonials of our participants and volunteers to shape our new projects and develop existing support services. Crucially we understood that time was a key factor - taking time to listen, to understand, and to empower people to change their lives at a pace that works for them. Evidence reinforced what we already knew: that people's stories go so much deeper than what we see on the surface, and how easily we can take a wrong turn or be knocked off track by an unexpected crisis. Our new National Lottery Community Fund three-year project, Achieving People's Potential is our response to this need, supporting a programme of 1-1 mentoring. Complementing this are our two consecutive commissions through the Lancashire and South Cumbria Integrated Care Board (LSCICB), supporting our counselling service,

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

mentoring, and wrap-around support.

This year we successfully completed delivery of our DWP contract for Reach, Hyndburn's Youth Hub, exceeding targets despite the complexity of barriers faced by participants. New this year was a Multiply contract to deliver numeracy and maths support, linking to our group support activities including cooking, sewing and crafts, and group trips.

This year has seen significant investment and success in realising enterprise opportunities. We have continued to be active in local partnerships, securing funds through the Hyndburn Way, and significant support through sponsorship and donations through partner networks. Income through events, fundraising and donations increased in real terms by 124% accounting for income deferred in the previous year, 2022/23. Our annual Summer Fair was by far the best yet, and such a fantastic day to celebrate our community.

Overall, enterprise income through trading including the café, room hire, and product sales increased from 11% to 17% of the total income. Contract income including through DWP and LSCICB decreased from 15% to 12%, but only because Reach income (DWP) had been bought forward from the previous year, 2022/23. Income from donations and fundraising rose from 2% to 7% of the total income. These combined to reduce the proportion of grant income to 64%, compared with 70% in the previous year to the end of March 2023. This is positive progress towards reduced reliance on grant income.

Our continued thanks goes to our Patrons, the Cardboard Box Company, WHN Solicitors, Bold Moves Coaching, NORI HR & Employment Law, Sundown Solutions, and Onward Homes who support our work in so many ways. We have also seen incredible support and opportunities through partnerships including BNI, Unique Ladies and The Hyndburn Way.

In turn, we have also supported other causes. We saw partners and our team come together for a community litter pick, and we have raised funds for other charities including Maundy Relief, MacMillan, and Pregnancy Sickness Support.

Support Services.

This year our support benefitted 1,967 people, 7.8% fewer than in the previous year to March 2023, however, we continue to see an increase in the multiple and complex issues people needed support with. We received 523 new referrals for support. Health and mental health issues, social isolation, bereavement and unemployment were the main reasons for referral, although we saw an increase in referrals related to suicide, self-harm, issues related to alcohol, and from ex-offenders. We continue to recognise that the reasons for referral do not reflect the whole issues people are facing, which we often identify as we build trusting relationships.

This year we provided 2,481 counselling and mentoring sessions, 605 social and support group sessions, 336 home-based befriending visits, 1,945 befriending and welfare telephone calls, and 203 training sessions. 137 volunteers gave over 12,500 hours support. A highlight was the launch of our Grief and Loss Cafe in September, supporting people in coming together around their personal grief and sharing and receiving advice from others.

Our crisis and welfare support continued to be a crucial need including emergency support including food and fuel support, welfare packs, and essential household items. £170, 217 was secured for participants in crisis solutions, an increase of £28,765 from 2022/23. Again, we delivered Christmas Blessing Boxes supported by our volunteers, patrons, local companies and charities, and including cards written by children from the local Hollins School.

Financial review

a. GOING CONCERN

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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. RESERVES POLICY

The Charity has a Reserves Policy which identifies a prudent level of reserves, based on holding an amount equal to three to six months' salary bill for core staff. Additional to this is a value held in reserve for the operational costs to deliver the services contracted for the same duration.

The Reserves Policy is reviewed annually to ensure that it remains fit for purpose. This was last completed in January 2024..

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

Structure, governance and management

a. CONSTITUTION

Community Solutions North West is a company limited by guarantee and registered in England (Registered Company Number 7516227) and a registered charity (Registered Charity Number 1180530).

The charity is constituted under a set of Articles of Association.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees of the charity are responsible for the governance and leadership of the charity to fulfil the objects of the charity in line with ethical principles and legal requirements. Appointment of additional trustees is the responsibility of the existing trustees.

c. REMUNERATION POLICY

In April 2023 a cost-of-living increase of 5% was awarded to all staff. In line with the salary scale, several salaries increased to reflect additional responsibility, qualification, or competence. All salary increases were approved by the Trustees. Salary increases are only made when the Trustees are confident in the organisation's financial position and ability to afford them.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Strategic direction and key decision making is the responsibility of the Trustees, working with the CEO and senior management team. Responsibility for day-to-day management and decision making is delegated to the CEO. Community Solutions' direction and service delivery are driven by its vision and values and in response to the needs of its participants and local community. Strategic direction and development priorities that reflect the vision and values are set by the Trustees and are managed and monitored by the Trustees and management team through impact evaluation, financial systems, and monitoring of key performance indicators..

e. RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These are reviewed and updated to a programme or when there is a significant change in operations or a new service or activity is instigated. Risks are measured in terms of probability and impact, and appropriate mitigation actions put in place, as required.

Plans for future periods

a. FUTURE DEVELOPMENTS

As securing funds becomes increasingly difficult, Community Solutions is focused on diversifying its income streams and is investing in the development of Elmfield Hall to support this. A project to develop the unused and semi derelict stables will create new spaces for community activities that can also be hired out. Support has been secured through the Architectural Heritage Fund to develop a Viability Report for the development of Elmfield Hall to create additional space that can generate revenue. The Viability Report will include a fundraising plan.

Community Solutions is developing a Strategic Plan that will include the Elmfield Hall Viability Report, a

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Fundraising and Enterprise Strategy, a Volunteer Strategy, a review of service delivery priorities and potential, and consideration of culture, governance, profile and promotion, staff development and partnerships. This Strategic Plan will supersede existing business plans and will provide a framework for future developments. It will be managed through the monitoring of KPIs and financial forecasts.

Whilst priorities and direction are the responsibility of the Trustees, the CEO and senior management team are responsible for fundraising and progression of development and new trading and enterprise opportunities.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Community Solutions North West Ltd 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.

This report was approved by the Trustees, on _____ and signed on their behalf by:

Paul Counsell
Chair of Trustees

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY SOLUTIONS NORTH WEST LTD (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (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 company 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 company 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:

Courtney Wright BA Hons ACCA

Office 5, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

COMMUNITY SOLUTIONS NORTH WEST LTD
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
INCOME FROM:					
Donations and legacies	2	49,787	3,547	53,334	27,885
Charitable activities		123,417	381,100	504,517	632,468
Other trading activities:					
Trading activities	3	115,562	-	115,562	84,175
TOTAL INCOME		288,766	384,647	673,413	744,528
EXPENDITURE ON:					
Raising funds	3	38,177	-	38,177	28,134
Charitable activities	5	237,461	416,465	653,926	708,890
TOTAL EXPENDITURE	6	275,638	416,465	692,103	737,024
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		13,128	(31,818)	(18,690)	7,504
NET MOVEMENT IN FUNDS		13,128	(31,818)	(18,690)	7,504
RECONCILIATION OF FUNDS:					
Total funds brought forward		619,703	32,665	652,368	644,864
TOTAL FUNDS CARRIED FORWARD		632,831	847	633,678	652,368

The notes on pages 11 to 26 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)
REGISTERED NUMBER: 07516227

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Intangible assets	11		437,802		441,579
Tangible assets	12		29,784		19,593
			467,586		461,172
CURRENT ASSETS					
Debtors	13	26,047		57,865	
Cash at bank and in hand		246,835		276,356	
			272,882		334,221
CREDITORS: amounts falling due within one year	14	(106,790)		(143,025)	
NET CURRENT ASSETS			166,092		191,196
NET ASSETS			633,678		652,368
CHARITY FUNDS					
Restricted funds	15		847		32,665
Unrestricted funds	15		632,831		619,703
TOTAL FUNDS			633,678		652,368

The company'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 company 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 company 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 _____ and signed on their behalf, by:

Paul Counsell

Chair of Trustees

The notes on pages 11 to 26 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(13,330)</u>	<u>(47,574)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(16,191)</u>	<u>(1,131)</u>
Net cash used in investing activities		<u>(16,191)</u>	<u>(1,131)</u>
Change in cash and cash equivalents in the year		(29,521)	(48,705)
Cash and cash equivalents brought forward		<u>276,356</u>	<u>325,061</u>
Cash and cash equivalents carried forward	18	<u><u>246,835</u></u>	<u><u>276,356</u></u>

The notes on pages 11 to 26 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Solutions North West Ltd 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 company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 company 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 company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.7 Intangible fixed assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

1.8 Tangible fixed assets and depreciation

All assets costing more than £1000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term leasehold property	-	Over 125 year lease term
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Other fixed assets	-	25% reducing balance

1.9 Interest receivable

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

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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.

1.12 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 company 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.

1.13 Financial instruments

The company 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.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The company also operates a salary sacrifice scheme.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.15 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company 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 DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	49,787	-	49,787	15,524
Similar incoming resources	-	3,547	3,547	12,361
	<u>49,787</u>	<u>3,547</u>	<u>53,334</u>	<u>27,885</u>
Total donations and legacies	<u>49,787</u>	<u>3,547</u>	<u>53,334</u>	<u>27,885</u>
<i>Total 2023</i>	<u>27,885</u>	<u>-</u>	<u>27,885</u>	

3. TRADING ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charity trading income				
Charity trading income	115,562	-	115,562	84,175
	<u>115,562</u>	<u>-</u>	<u>115,562</u>	<u>84,175</u>
Fundraising trading expenses				
Charity trading expenses	32,787	-	32,787	28,134
	<u>32,787</u>	<u>-</u>	<u>32,787</u>	<u>28,134</u>
Net income from trading activities	<u>82,775</u>	<u>-</u>	<u>82,775</u>	<u>56,041</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. DIRECT COSTS

	Charitable activities £	Total 2024 £	Total 2023 £
Telephone and Internet	3,477	3,477	3,438
Products and welfare spends	-	-	9,528
Advertising and promotion	583	583	871
Computer and IT costs	6,501	6,501	6,665
Travel expenses	-	-	185
Utility costs	14,590	14,590	12,494
Legal and professional fees	13,133	13,133	6,350
Sundry costs	2,139	2,139	1,482
Project costs	48,620	48,620	70,475
Insurance inc staff health insurance	9,013	9,013	9,406
Health and safety costs	912	912	1,005
Staff/ volunteer training and resources	1,603	1,603	1,430
Repairs/ maintenance/ general office costs	8,969	8,969	26,882
Subscriptions	1,442	1,442	1,653
Wages and salaries	486,375	486,375	499,497
National insurance	35,661	35,661	36,795
Pension cost	9,944	9,944	9,270
	<u>642,962</u>	<u>642,962</u>	<u>697,426</u>
<i>Total 2023</i>	<u>697,426</u>	<u>697,426</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Audit costs	1,187	-	1,187	1,352
Bank Charges	-	-	-	181
Depreciation - tangible fixed assets	6,000	-	6,000	6,154
Amortisation - property	3,777	-	3,777	3,777
	<u>10,964</u>	<u>-</u>	<u>10,964</u>	<u>11,464</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	486,375	499,497
Social security costs	35,661	36,795
Other pension costs	9,944	9,270
	531,980	545,562
	531,980	545,562

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

	2024	2023
	No.	No.
	22	25

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

11. INTANGIBLE FIXED ASSETS

	Leasehold Improvements £
Cost	
At 1 April 2023 and 31 March 2024	472,188
Amortisation	
At 1 April 2023	30,609
Charge for the year	3,777
At 31 March 2024	34,386
Carrying amount	
At 31 March 2024	437,802
<i>At 31 March 2023</i>	441,579

Long-term leasehold property from the accounting year end 31st March 2018 has been re-classified as intangible leasehold improvements from the year ending 31st March 2019 as per the grant agreements received for improvements being completed on Elmfield Hall.

COMMUNITY SOLUTIONS NORTH WEST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Other fixed assets £	Total £
Cost			
At 1 April 2023	76,286	-	76,286
Additions	2,500	13,691	16,191
At 31 March 2024	<u>78,786</u>	<u>13,691</u>	<u>92,477</u>
Depreciation			
At 1 April 2023	56,693	-	56,693
Charge for the year	4,898	1,102	6,000
At 31 March 2024	<u>61,591</u>	<u>1,102</u>	<u>62,693</u>
Net book value			
At 31 March 2024	<u>17,195</u>	<u>12,589</u>	<u>29,784</u>
At 31 March 2023	<u>19,593</u>	<u>-</u>	<u>19,593</u>

13. DEBTORS

	2024 £	2023 £
Trade debtors	5,556	22,217
Accrued income	20,404	35,555
Prepayments	87	93
	<u>26,047</u>	<u>57,865</u>

14. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,749	4,146
Other taxation and social security (see below)	8,726	10,028
Other creditors	1,631	1,659
Accruals and deferred income	94,684	127,192
	<u>106,790</u>	<u>143,025</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. CREDITORS: Amounts falling due within one year (continued)

Other taxation and social security

	2024	2023
	£	£
PAYE/NI control	7,926	9,151
VAT control	800	877
	<hr/> 8,726 <hr/>	<hr/> 10,028 <hr/>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	619,703	288,766	(275,638)	632,831
Restricted funds				
NLFC National Lottery Community Fund	-	145,934	(145,934)	-
Henry Smith Charitable Trust - Crisis Prevention Insurance	684	29,466	(30,150)	-
The Veterans Foundation	-	3,547	(3,547)	-
Awards for All	-	1,913	(1,913)	-
Duchy of Lancaster - Benevolent Fund	-	4,164	(4,164)	-
The Leathersellers' Foundation	-	1,850	(1,850)	-
WO Street Foundation	-	1,666	(1,666)	-
Trusthouse Charitable Fund	-	3,000	(3,000)	-
Community Rail Lancashire	-	3,079	(3,079)	-
Rank Foundation - Profit for Good	-	2,391	(2,391)	-
LCC Community Fund	-	12,500	(12,500)	-
Onward Group Support	2,555	-	(2,555)	-
Multiply	1,145	-	(1,145)	-
HLF - Household Support Fund	-	24,875	(24,875)	-
Tudor Trust well being	-	15,000	(15,000)	-
UK H Foundation	-	2,000	(1,153)	847
Rank Foundation - Support NOW	-	5,000	(5,000)	-
DWP- Youth Hub	4,025	50,000	(54,025)	-
ICB Training	24,256	10,603	(34,859)	-
ICB Secondment	-	5,901	(5,901)	-
ICB VCSFE	-	7,709	(7,709)	-
ICB VCFSE (year2)	-	47,532	(47,532)	-
	-	6,517	(6,517)	-
	32,665	384,647	(416,465)	847
Total of funds	652,368	673,413	(692,103)	633,678

Restricted Funds

NLCF National Lottery Community Fund- Achieving People's potential (APP) - A three-year project providing 1-1 mentoring that supports people to overcome mental health issues and other barriers to engagement, enabling them to access our wrap-around support services and other specialist support they need.

Henry Smith Charity Long COVID- A three-year grant for the running costs of providing support for people

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. STATEMENT OF FUNDS (continued)

from disadvantaged communities, affected by the COVID-19 pandemic

The Veterans Foundation - A one year grant to support veterans through mentoring, befriending and group support.

Awards for All – A grant towards the development of Elmfield Hall's neglected and unused stables to create two new multi-functional community activity spaces.

Duchy of Lancaster Benevolent Fund - A three-year grant project to support the crisis prevention work.

The Leathersellers Company Foundation, Jubilee grant – A one-year grant providing emotional health support for those affected by the pandemic and mental health issues.

WO Street Foundation; A one off grant to support people through befriending.

The Trusthouse Foundation – a three-year grant towards the salary costs of the Social Care Manager and Support Worker in support of crisis prevention services.

LCC Connect – a grant to encourage train travel

The Rank Foundation, Profit for Good – A three-year grant supporting the development of new enterprise.

LCC Community Food – A grant supporting emergency food provision and cooking groups and workshops.

Onward Homes – A grant towards support groups

Multiply – A one year grant to support people to improve their numeracy skills and confidence with numbers.

Hyndburn Leisure Trust, Household Support Fund – Four grants to provide emergency food vouchers for those in need.

Tudor trust (wellbeing) - a grant to support staff welfare.

UKH Foundation- a grant to support the crisis prevention work.

Rank Foundation Support Now; – A two-year grant for the Support NOW project, supporting vulnerable and isolated people discharged from hospital or in need of long-term care.

Department of Work and Pensions (through Hyndburn Borough Council) – a contract to lead Hyndburn's Youth Hub.

Integrated Care Board grant (through the Hyndburn Way) – A grant to provide professional training.

Integrated Care Board grant (through the Hyndburn Way) – A grant supporting a secondment to deliver the Household Support Fund crisis provision.

ICB VCFSE (Year 1) – A one year grant to support people struggling with significant mental health issues through counselling and mentoring support.

ICB VCFSE (Year 2) - A one year grant to support people struggling with significant mental health issues

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

15. STATEMENT OF FUNDS (continued)

through counselling and mentoring support including access to Community Solutions' wrap-around.

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at</i> <i>1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i> <i>31 March</i> <i>2023</i>
	£	£	£	£
General Funds	618,683	159,333	(153,313)	624,703
Restricted funds				
ICB Contracts	-	3,561	(3,561)	-
BBO	7,303	158,192	(165,495)	-
Henry Smith Charitable Trust - Crisis Prevention	-	23,834	(23,150)	684
NLCF	15,677	123,910	(139,587)	-
Henry Smith Charitable Trust - Family Solutions	2,304	41,325	(43,629)	-
Duchy of Lancaster - Benevolent Fund	-	2,916	(2,916)	-
LCC Warm Grant Scheme	-	500	(500)	-
One Stop Groundwork	-	1,000	(1,000)	-
The Leathersellers' Foundation	-	8,334	(8,334)	-
Household Support Fund	-	3,500	(3,500)	-
Trusthouse Charitable Fund	-	18,627	(18,627)	-
John Laing Charitable Trust	-	1,000	(1,000)	-
Rank Foundation - Profit for Good	-	10,000	(10,000)	-
Rank Foundation - Support NOW	-	30,000	(25,975)	4,025
LCC Community Fund	-	2,900	(345)	2,555
Onward Group Support	-	2,450	(1,305)	1,145
Super Slow Way	-	37	(37)	-
HLF - Household Support Fund	-	8,000	(8,000)	-
Duchy of Lancaster 2 - Benevolent Fund	-	1,150	(1,150)	-
LCC Connect/ Access Fund	-	1,968	(1,968)	-
Duchy of Lancaster 3 - Benevolent Fund	-	2,500	(2,500)	-
Rank Foundation	897	7,500	(8,397)	-
DWP- Youth Hub	-	101,760	(77,504)	24,256
BBO Boundaries - Workshop	-	1,825	(1,825)	-
Veterans Foundation	-	21,045	(21,045)	-
Insurance Claim - Roof damage	-	12,361	(12,361)	-
	<u>26,181</u>	<u>590,195</u>	<u>(583,711)</u>	<u>32,665</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	619,703	288,766	(275,638)	632,831
Restricted funds	32,665	384,647	(416,465)	847
	<u>652,368</u>	<u>673,413</u>	<u>(692,103)</u>	<u>633,678</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at</i> 1 April 2022 £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at</i> 31 March 2023 £
General funds	618,683	159,333	(153,313)	624,703
Restricted funds	26,181	590,195	(583,711)	32,665
	<u>644,864</u>	<u>749,528</u>	<u>(737,024)</u>	<u>657,368</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Intangible fixed assets	437,802	-	437,802
Tangible fixed assets	29,784	-	29,784
Current assets	272,035	847	272,882
Creditors due within one year	(106,790)	-	(106,790)
	<u>632,831</u>	<u>847</u>	<u>633,678</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Intangible fixed assets	441,579	-	441,579
Tangible fixed assets	19,593	-	19,593
Current assets	329,512	32,665	334,221
Creditors due within one year	(138,025)	-	(143,025)
	<u>652,659</u>	<u>32,665</u>	<u>652,368</u>

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

	2024 £	2023 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(18,690)	7,504
Adjustment for:		
Depreciation/ Amortisation charges	9,777	9,931
Decrease/(increase) in debtors	31,818	(40,291)
Decrease in creditors	(36,235)	(24,718)
Net cash used in operating activities	<u>(13,330)</u>	<u>(47,574)</u>

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	246,835	276,356
Total	<u>246,835</u>	<u>276,356</u>

19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

21. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.

COMMUNITY SOLUTIONS NORTH WEST LTD

England & Wales - Charity number 1180530

Accounts

Registered number: 07516227
Charity number: 1180530

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

Trustees

Famida Beckett
Paul Counsell, Chair
David Dean
Duncan Allton (appointed 16 September 2022)

Company registered number

07516227

Charity registered number

1180530

Registered office

Elmfield Hall, Gatty Park, Accrington, Lancashire, BB5 4AA

Accountants

CW Accountants Limited, Office 5, 45 Railway Road, The Boulevard Centre, Blackburn, Lancashire, BB1 1EZ

Bankers

The Co-Operative Bank, 1 Balloon Street, Manchester, M60 4EP

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the company for the 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company 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

Community Solutions North West Limited is an incorporated not for profit charity and a company limited by guarantee, which provides a range of services to those who are typically socially excluded and to promote and protect good health of those who for many reasons may become isolated.

The charity aims of Community Solutions are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. 'Socially excluded' means being excluded from society, or parts of society, because of one or more of the following factors: unemployment; financial hardship; youth or old age; ill-health (physical or mental); discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation, or gender re-assignment; poor educational or skills attainment; relationship and family breakdown.
2. The preservation and protection of good health amongst people who are isolated because of age, disability, or poor health by providing activities that have a proven benefit to health, both physical, mental and spiritual.

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

In accordance with its aims, the charity planned and delivered a range of activities and services throughout the year. These activities were planned with due regard to the Charity Commission's guidance on public benefit, and in particular, the Trustees have considered how planned activities and services will contribute to its aims and objectives as set out in the governing document and agreed by the Charity Commission.

Achievements and performance

a. REVIEW OF ACTIVITIES

This year, April 2022 to March 2023, has been a year of progression, partnership, and enterprise. Major projects reached completion, including three Building Better Opportunities projects, Age of Opportunity, Invest in Youth and Changing Futures. Over 6.5 years' delivery, all three significantly exceeded outcome and results targets for supporting people to overcome barriers to accessing employment, and to secure employment or education opportunities. Our National Lottery Community Fund (NLCF) project, Life Solutions, was also successfully completed, and formed a foundation for us securing a further 3-year grant from the NLCF enabling a new mentoring support project, Achieving People's Potential (APP). Progression was also demonstrated through our successful management of Hyndburn's Youth Hub, our first Department of Work (DWP) and Pensions Job Centre Plus commissioned contract, which commenced in February 2022. The DWP contract enabled the

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

testing of our mentoring model with young people, again informing APP project development. Also new was securing NHS commissions through the Lancashire and South Cumbria Integrated Care Board (LSCICB), in line with objectives to reduce reliance on grant funding.

Partnership was a key factor in us securing the APP funding and DWP and LSCICB contracts. Being pro-active in the Hyndburn Way partnership leadership team, the Community Action Network (CAN), and multiple business networks has positioned us effectively. Business networks, alongside support from the Rank Foundation, have supported new enterprise opportunities this year. Investment in the café in March 2022, increased income this year by 12%. We also launched a heritage product range using Gatty's and Steiner's designs licensed to us from the Victoria and Albert Museum. Partnerships and networking have also significantly increased fundraising and sponsorship income by 166% this year.

Enterprise income (11.2%), plus contract income (14.7%) and income from donations and fundraising (2.7%) have combined to reduce grant income to 69.7%, compared with 83% in the previous year to the end of March 2022. This is positive progress towards reduced reliance on grant income.

During the year 12.9% of funding was used to provide the back office and support functions compared with 12.6% in the previous year 2021/22. However, this includes a significant cost incurred associated with dry rot treatment and remedial works (£10,605, excluding staff costs), which when excluded would reduce back office and support costs to 11.8%. 83.1% of funding supported charitable aims, compared with 83.4% previously.

Support Services

This year our support benefitted 2,135 people, 19% more than in last year. 699 referrals for support were received, a significant increase of 30% compared with 2021/22, which was itself an increase of 16% on the year before. Again, importantly it was the complexity and depth of issues people were struggling with that is the biggest challenge. In referrals, 47% cited mental health issues and 47% social isolation, both major factors impacting health and wellbeing. 68% reported other health issues, and bereavement (15%) and unemployment (33%) were also primary concerns. However, we know this is just the tip of the iceberg as our USP is to build trust and rapport over time, which often uncovers other issues, the root causes, what really troubles people, and what led them to the place they are at. For example, recent analysis has shown that at least 10% of the people supported were impacted by suicide or self-harming.

In response, our counselling and mentoring support proved crucial, providing 790 support sessions, an increase of 236% compared with 2021/22. Important too, were our social groups and befriending services, both home based and telephone, providing vital connections and friendships. Training, personal development and employment support were also key services. Our fantastic volunteers were at the heart of our activities, leading most, and giving over 10,000 hours support.

We also provided practical crisis support including food parcels, welfare packs, vouchers, and essential household items. We helped with benefits, finances, housing, and family issues in partnership with our Patrons, WHN Solicitors, and Citizen's Advice. In addition to Citizen's Advice success, we secured £141,452 for participants in crisis solutions. This year we delivered 488 Christmas Blessing Boxes containing small gifts, treats, and cards from local school children.

We were immensely proud that our previous CEO, Deborah Clark, was awarded an MBE in the Queen's Jubilee Honours for her work at Community Solutions.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

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. RESERVES POLICY

The Charity has a Reserves Policy which identifies a prudent level of reserves, based on holding an amount equal to three to six months' salary bill for core staff. Additional to this is a value held in reserve for the operational costs to deliver the services contracted for the same duration.

The Reserves Policy is reviewed annually to ensure that it remains fit for purpose. This was last completed in January 2023.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

Structure, governance and management

a. CONSTITUTION

Community Solutions North West is a company limited by guarantee and registered in England (Registered Company Number 7516227) and a registered charity (Registered Charity Number 1180530).

The charity is constituted under a set of Articles of Association.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees of the charity are responsible for the governance and leadership of the charity to fulfil the objects of the charity in line with ethical principles and legal requirements. Appointment of additional trustees is the responsibility of the existing trustees.

c. REMUNERATION POLICY

In April 2022 a cost-of-living increase of 2% was awarded to all staff. In line with the salary scale, several salaries increased to reflect additional responsibility, qualification, or competence. All salary increases were approved by the Trustees. Salary increases are only made when the Trustees are confident in the organisation's financial position and ability to afford them.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Strategic direction and key decision making is the responsibility of the trustees, working with the CEO and senior management team. Responsibility for day-to-day management and decision making is delegated to the CEO. Community Solutions' direction and service delivery are driven by its vision and values and in response to the needs of our participants and local community. Strategic direction and development priorities that reflect the vision and values are set out in the organisation's Business Plan and are managed and monitored by the trustees and management team through impact evaluation, financial systems, and monitoring of key performance indicators.

e. RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These are reviewed and updated to a programme or when there is a significant change in operations or a new service or activity is instigated. Risks are measured in terms of probability and impact, and appropriate mitigation actions put in place, as required.

Plans for future periods

a. FUTURE DEVELOPMENTS

Future development priorities are set out in the organisation's Business Plan, supported by the monitoring of KPIs and financial forecasts. Whilst priorities and direction are the responsibility of the Trustees, the Chief Executive and senior management team are responsible for fundraising and progression of development and new trading and enterprise opportunities. Current priorities include the diversification of income sources to reduce reliance on grant funding, and on increasing organisational capacity through further development of Elmfield Hall, which will also include potential for generating new sustainable income streams

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Community Solutions North West Ltd 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.

This report was approved by the Trustees, on _____ and signed on their behalf by:

Paul Counsell
Chair of Trustees

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY SOLUTIONS NORTH WEST LTD (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2023.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (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 company 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 company 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:

Courtney Wright BA Hons ACCA

Office 5, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
INCOME FROM:					
Donations and legacies	2	15,524	12,361	27,885	10,816
Charitable activities		54,634	577,834	632,468	638,959
Other trading activities:					
Trading activities	3	84,175	-	84,175	74,395
TOTAL INCOME		154,333	590,195	744,528	724,170
EXPENDITURE ON:					
Raising funds	3	28,134	-	28,134	25,849
Charitable activities	5	125,179	583,711	708,890	657,795
TOTAL EXPENDITURE	6	153,313	583,711	737,024	683,644
NET INCOME BEFORE INVESTMENT GAINS		1,020	6,484	7,504	40,526
Net gains on sale of assets		-	-	-	2,004
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		1,020	6,484	7,504	42,530
NET MOVEMENT IN FUNDS		1,020	6,484	7,504	42,530
RECONCILIATION OF FUNDS:					
Total funds brought forward		618,683	26,181	644,864	602,334
TOTAL FUNDS CARRIED FORWARD		619,703	32,665	652,368	644,864

The notes on pages 11 to 25 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)
REGISTERED NUMBER: 07516227

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Intangible assets	11		441,579		445,356
Tangible assets	12		19,593		24,616
			461,172		469,972
CURRENT ASSETS					
Debtors	13	57,865		17,574	
Cash at bank and in hand		276,356		325,061	
			334,221	342,635	
CREDITORS: amounts falling due within one year	14		(143,025)	(167,743)	
NET CURRENT ASSETS			191,196		174,892
NET ASSETS			652,368		644,864
CHARITY FUNDS					
Restricted funds	15		32,665		26,181
Unrestricted funds	15		619,703		618,683
TOTAL FUNDS			652,368		644,864

The company'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 company 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 company 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 _____ and signed on their behalf, by:

Trustee

The notes on pages 11 to 25 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(47,574)</u>	<u>(45,249)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,131)	(4,750)
Proceeds from sale of assets		-	2,000
Net cash used in investing activities		<u>(1,131)</u>	<u>(2,750)</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward		<u>325,061</u>	<u>373,060</u>
Cash and cash equivalents carried forward	18	<u><u>276,356</u></u>	<u><u>325,061</u></u>

The notes on pages 11 to 25 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

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 company 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 company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.7 Intangible fixed assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

1.8 Tangible fixed assets and depreciation

All assets costing more than £1000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.9 Interest receivable

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

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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.

1.12 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 company 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.

1.13 Financial instruments

The company 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.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.15 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company 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 DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	15,524	-	15,524	10,816
Similar incoming resources	-	12,361	12,361	-
	<u>15,524</u>	<u>12,361</u>	<u>27,885</u>	<u>10,816</u>
Total donations and legacies	<u>15,524</u>	<u>12,361</u>	<u>27,885</u>	<u>10,816</u>
<i>Total 2022</i>	<u>10,816</u>	<u>-</u>	<u>10,816</u>	

3. TRADING ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charity trading income				
Charity trading income	84,175	-	84,175	74,395
	<u>84,175</u>	<u>-</u>	<u>84,175</u>	<u>74,395</u>
Fundraising trading expenses				
Charity trading expenses	28,134	-	28,134	22,447
	<u>28,134</u>	<u>-</u>	<u>28,134</u>	<u>22,447</u>
Net income from trading activities	<u>56,041</u>	<u>-</u>	<u>56,041</u>	<u>51,948</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

4. DIRECT COSTS

	Activity 1	Total	Total
	£	2023	2022
	£	£	£
Telephone and Internet	3,438	3,438	2,337
Products and welfare spends	9,528	9,528	2,364
Advertising and promotion	871	871	1,403
Computer and IT costs	6,665	6,665	7,164
Travel expenses	185	185	1,188
Utility costs	12,494	12,494	5,177
Legal and professional fees	6,350	6,350	1,535
Sundry costs	1,482	1,482	4,471
Project costs	70,475	70,475	76,891
Insurance inc staff health insurance	9,406	9,406	4,510
Health and safety costs	1,005	1,005	2,265
Staff/ volunteer training and resources	1,430	1,430	3,700
Repairs/ maintenance/ general office costs	26,882	26,882	18,637
Subscriptions	1,653	1,653	2,536
Wages and salaries	499,497	499,497	472,193
National insurance	36,795	36,795	35,509
Pension cost	9,270	9,270	7,301
	<u>697,426</u>	<u>697,426</u>	<u>649,181</u>
<i>Total 2022</i>	<u>649,181</u>	<u>649,181</u>	

5. GOVERNANCE COSTS

	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	2023	2023	2023	2022
	£	£	£	£
Audit costs	1,352	-	1,352	1,225
Bank Charges	181	-	181	17
Depreciation - tangible fixed assets	6,154	-	6,154	3,595
Amortisation - property	3,777	-	3,777	3,777
	<u>11,464</u>	<u>-</u>	<u>11,464</u>	<u>8,614</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2023 £	Depreciation Amortisation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Expenditure on charity trading	-	-	-	-	3,402
	-	-	28,134	28,134	22,447
Costs of raising funds	-	-	28,134	28,134	25,849
Direct costs - Activities	545,562	-	151,864	697,426	649,181
Expenditure on governance	-	9,931	1,533	11,464	8,614
	545,562	9,931	181,531	737,024	683,644
<i>Total 2022</i>	515,003	7,372	161,269	683,644	

7. TURNOVER

All turnover arose within the United Kingdom.

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets:		
- owned by the charity	6,154	(3,989)
Amortisation of intangible fixed assets	3,777	3,777

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

9. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 550 (2022 - £ 585).

COMMUNITY SOLUTIONS NORTH WEST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. STAFF COSTS

Staff costs were as follows:

	2023	<i>2022</i>
	£	£
Wages and salaries	499,497	472,193
Social security costs	36,795	35,509
Other pension costs	9,270	7,301
	545,562	<i>515,003</i>
	545,562	<i>515,003</i>

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

	2023	<i>2022</i>
	No.	No.
	25	<i>24</i>

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

11. INTANGIBLE FIXED ASSETS

	Leasehold Improvements £
Cost	
At 1 April 2022 and 31 March 2023	472,188
Amortisation	
At 1 April 2022	26,832
Charge for the year	3,777
At 31 March 2023	30,609
Carrying amount	
At 31 March 2023	441,579
<i>At 31 March 2022</i>	<i>445,356</i>

Long-term leasehold property from the accounting year end 31st March 2018 has been re-classified as intangible leasehold improvements from the year ending 31st March 2019 as per the grant agreements received for improvements being completed on Elmfield Hall.

COMMUNITY SOLUTIONS NORTH WEST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 April 2022	75,155
Additions	1,131
At 31 March 2023	76,286
Depreciation	
At 1 April 2022	50,539
Charge for the year	6,154
At 31 March 2023	56,693
Net book value	
At 31 March 2023	19,593
<i>At 31 March 2022</i>	24,616

13. DEBTORS

	2023 £	2022 £
Trade debtors	22,217	15,617
Accrued income	35,555	1,693
Prepayments	93	264
	57,865	17,574

14. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,146	19,285
Other taxation and social security (see below)	10,028	10,715
Other creditors	1,659	1,763
Accruals and deferred income	127,192	135,980
	143,025	167,743

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. CREDITORS: Amounts falling due within one year (continued)

Other taxation and social security

	2023	2022
	£	£
PAYE/NI control	9,151	10,715
VAT control	877	-
	<u>10,028</u>	<u>10,715</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	618,683	154,333	(153,313)	619,703
Restricted funds				
ICB Contracts	-	3,561	(3,561)	-
BBO	7,303	158,192	(165,495)	-
Henry Smith Charitable Trust - Crisis Prevention	-	23,834	(23,150)	684
NLCF	15,677	123,910	(139,587)	-
Henry Smith Charitable Trust - Family Solutions	2,304	41,325	(43,629)	-
Duchy of Lancaster	-	2,916	(2,916)	-
LCC Warm Grant Scheme	-	500	(500)	-
Groundwork	-	1,000	(1,000)	-
Leathersellers	-	8,334	(8,334)	-
Household Support Fund	-	3,500	(3,500)	-
Trusthouse Charitable Fund	-	18,627	(18,627)	-
John Laing	-	1,000	(1,000)	-
Profit for Good	-	10,000	(10,000)	-
Rank Foundation - Support NOW	-	30,000	(25,975)	4,025
LCC Community Fund	-	2,900	(345)	2,555
Onward Group Support	-	2,450	(1,305)	1,145
Super Slow Way	-	37	(37)	-
HLF - Household Support	-	8,000	(8,000)	-
Duchy of Lancaster 2	-	1,150	(1,150)	-
LCC Connect/ Access Fund	-	1,968	(1,968)	-
Duchy of Lancaster 3	-	2,500	(2,500)	-
Rank Foundation	897	7,500	(8,397)	-
Youth Hub	-	101,760	(77,504)	24,256
BBO Boundaries - Workshop	-	1,825	(1,825)	-
Veterans Foundation	-	21,045	(21,045)	-
Insurance Claim - Roof damage	-	12,361	(12,361)	-
	<u>26,181</u>	<u>590,195</u>	<u>(583,711)</u>	<u>32,665</u>
Total of funds	<u>644,864</u>	<u>744,528</u>	<u>(737,024)</u>	<u>652,368</u>

Restricted Funds

BBO - A three+ year grant funded project providing employment support, training, and personal development opportunities.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

15. STATEMENT OF FUNDS (continued)

NLCF National Lottery Community Fund (Life Solutions)- A three-year project to support people through life transitions through befriending, group support, therapeutic interventions, and crisis prevention.

Duchy of Lancaster Benevolent Fund - A three-year grant project to support the crisis prevention work.

The Rank Foundation (main grant) - A three-year grant supporting enterprise development and a sustainable income strategy.

Henry Smith Charity - Crisis Prevention - A three-year project to support vulnerable adults to overcome or avoid crisis situations relating to benefits, finance, housing, or health for example.

The Trusthouse Foundation – a three-year grant towards the salary costs of the Social Care Manager and Support Worker in support of crisis prevention services.

John Laing Charitable Trust (through Community Foundation for Lancashire) – a grant to provide training in home-based assessments.

Super Slow Way – A grant supporting the legacy from the Gatty's Gift heritage exhibition.

The Rank Foundation, Profit for Good – A three-year grant supporting the development of new enterprise.

The Rank Foundation, Support NOW – A two-year grant for the Support NOW project, supporting vulnerable and isolated people discharged from hospital or in need of long-term care.

The Veterans Foundation - A one year grant to support veterans through mentoring, befriending and group support.

LCC Connect – a grant to encourage train travel.

The Leathersellers Company Foundation, Jubilee grant – A one-year grant providing emotional health support for those affected by the pandemic and mental health issues.

Groundwork, One Stop – A grant towards support groups.

Hyndburn Leisure Trust, Household Support Fund – Two grants to provide emergency food vouchers for those in need.

LCC Community Food – A grant supporting emergency food provision and cooking groups and workshops.

Onward Homes – A grant towards support groups.

The Duchy of Lancaster Benevolent Fund, Crisis Food – Two grants providing emergency food support.

LCC Warm Grant Scheme – A grant to provide a community warm space.

Integrated Care Board grant (through the Hyndburn Way) – A grant to provide professional training.

Integrated Care Board grant (through the Hyndburn Way) – A grant supporting a secondment to deliver the Household Support Fund crisis provision.

BBO Boundaries - A grant to provide boundaries training courses.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. STATEMENT OF FUNDS (continued)

Department of Work and Pensions (through Hyndburn Borough Council) – a contract to lead Hyndburn's Youth Hub.

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
General Funds	584,959	220,897	(189,177)	2,004	618,683
Restricted funds					
Restricted Funds	17,375	503,273	(494,467)	-	26,181
Total of funds	<u>602,334</u>	<u>724,170</u>	<u>(683,644)</u>	<u>2,004</u>	<u>644,864</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	618,683	154,333	(153,313)	619,703
Restricted funds	26,181	590,195	(583,711)	32,665
	<u>644,864</u>	<u>744,528</u>	<u>(737,024)</u>	<u>652,368</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
General funds	584,959	220,897	(189,177)	2,004	618,683
Restricted funds	17,375	503,273	(494,467)	-	26,181
	<u>602,334</u>	<u>724,170</u>	<u>(683,644)</u>	<u>2,004</u>	<u>644,864</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Intangible fixed assets	441,579	-	441,579
Tangible fixed assets	19,593	-	19,593
Current assets	301,556	32,665	334,221
Creditors due within one year	(143,025)	-	(143,025)
	<u>619,703</u>	<u>32,665</u>	<u>652,368</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Intangible fixed assets	445,356	-	445,356
Tangible fixed assets	24,616	-	24,616
Current assets	316,454	26,181	342,635
Creditors due within one year	(167,743)	-	(167,743)
	<u>618,683</u>	<u>26,181</u>	<u>644,864</u>

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	7,504	42,530
Adjustment for:		
Depreciation/ Amortisation charges	9,931	(1,964)
Increase in debtors	(40,291)	(4,733)
Decrease in creditors	(24,718)	(81,082)
Net cash used in operating activities	<u>(47,574)</u>	<u>(45,249)</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	276,356	325,061
Total	276,356	325,061

19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end

21. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.

COMMUNITY SOLUTIONS NORTH WEST LTD

England & Wales - Charity number 1180530

Accounts

Registered number: 07516227
Charity number: 1180530

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Famida Beckett
Paul Counsell, Chair
David Dean
Samuel Duerden (resigned 15 November 2021)
Katharine Kendall (resigned 20 March 2022)
Mark Ruth (resigned 14 April 2022)

Company registered number

07516227

Charity registered number

1180530

Registered office

Elmfield Hall, Gatty Park, Accrington, Lancashire, BB5 4AA

Accountants

CW Accountants Limited, Office 5, 45 Railway Road, The Boulevard Centre, Blackburn, Lancashire, BB1 1EZ

Bankers

The Co-Operative Bank, 1 Balloon Street, Manchester, M60 4EP

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

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

Since the company 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

Community Solutions North West Limited is an incorporated not for profit charity and a company limited by guarantee, which provides a range of services to those who are typically socially excluded and to promote and protect good health of those who for many reasons may become isolated. The charity aims of Community Solutions are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. 'Socially excluded' means being excluded from society, or parts of society, because of one or more of the following factors: unemployment; financial hardship; youth or old age; ill-health (physical or mental); discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation, or gender re-assignment; poor educational or skills attainment; relationship and family breakdown.
2. The preservation and protection of good health amongst people who are isolated because of age, disability, or poor health by providing activities that have a proven benefit to health, both physical, mental and spiritual.

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

In accordance with its aims, the charity planned and delivered a range of activities and services throughout the year. These activities were planned with due regard to the Charity Commission's guidance on public benefit, and in particular, the Trustees have considered how planned activities and services will contribute to its aims and objectives as set out in the governing document and agreed by the Charity Commission.

Achievements and performance

a. REVIEW OF ACTIVITIES

This year, April 2021 to March 2022, has been a year of adaptation and change as we lived through and began to emerge from the pandemic. We focused on responding to the increasing needs of our community, securing funds to create new Covid-safe spaces in Elmfield Hall, for meetings and activities, and for the staff team to work safely. Elmfield Hall, our base, is a grade II listed building at the heart of our community, in Gatty Park, Church. In the reported year 83% of income is through grants, compared with 96.0% with the previous year to the end of March 2021. This reflects good progress on the organisational priority to reduce the dependence on grant funding.

During the year 12.6% of funding was used to provide the back office and support functions compared with

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

12.3% in the previous year 2020/21. 87.4% of funding supported charitable aims, compared with 87.6% previously.

Support Services

We supported 1,799 people. Referrals increased to 538, a 16% increase on the previous financial year, but more importantly it was the complexity of issues arising that posed the biggest challenge in enabling solutions. We provided crisis support including food parcels, welfare packs, vouchers, and white goods for those in need. The practical and emotional support provided by our Crisis Prevention service was a lifeline for many people, including help with benefits, finances, and housing issues. In total over £48,500 in crisis solutions, and 13 new tenancies for essential accommodation was secured. We also delivered Christmas Blessing Boxes to over 500 vulnerable or isolated people, containing small gifts/treats to be opened in the days coming up to Christmas and in the New Year when many people feel even more low.

In numbers, 11 social and support groups provided 269 sessions; 1,064 1-1 sessions were provided; 2,798 telephone welfare calls were made; 94 digital support sessions were provided; and 235 hours of counselling and mentoring. 118 people benefited from 145 training and personal development sessions.

Our fantastic volunteers gave at least 13,376 hours in support of the work we do, with a value of at least £136,491. In September 2021, we were hugely honoured that our volunteers were awarded the Queens Award for Voluntary Service, with a special commendation for their work during COVID. We were also successful in July in being awarded the Hyndburn Business Award for Not-for-Profit of the Year award and Medium Business of the Year awards. Both these achievements celebrate our work in different ways but after the year we have had nationally, were a positive recognition for the whole team.

Another highlight was our hugely successful Gatty's Gift exhibition at the Haworth Art Gallery, that was based on research by a team of volunteers into the history and heritage of Elmfield Hall and the Gatty family and local stories they captured. 2333 people visited the exhibition and a 360o degree digital tour of the exhibition was produced that 794 people have viewed (Gatty's Gift - Elmfield Hall).

We faced a significant strategic change in December 2021, as our CEO and CO moved on. Our CFO took on the CEO role in January 2022 and established a new Management Team and staff structure as responsibilities were reassigned. A new Business Development Manager will develop new enterprise and trading opportunities, and a new Building and Operations Manager will oversee building developments. Confidence in meeting the challenges faced by our community and realising our potential in the coming years is high.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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. RESERVES POLICY

The Charity has a Reserves Policy which identifies a prudent level of reserves, based on holding an amount equal to three to six months' salary bill for core staff. Additional to this is a value held in reserve for the operational costs to deliver the services contracted for the same duration.

The Reserves Policy is reviewed annually to ensure that it remains fit for purpose.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Trust deed .

The company is constituted under a Trust deed and is a registered charity number 1180530.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees of the charity are responsible for the governance and leadership of the charity to fulfil the objects of the charity in line with ethical principles and legal requirements. Appointment of additional trustees is the responsibility of the existing trustees.

c. REMUNERATION POLICY

In April 2021 a new CSNW Pay Scale was adopted that provides a framework for Trustees in considering and approving staff salary increases. Consideration was given to other local salary scales including the NJC pay scales, which are local government pay scales resulting from negotiations between the employer and trade union sides of the National Joint Council. A cost-of-living increase is also included, which was 2% in the current year to March 2022. Salary increases over and above the cost-of-living increase are related to moving up to a new point on the scale and are based on evidence of increase responsibility, qualification, or competence. All salary increases are approved by the Trustees. Salary increases are only made when Trustees are confident in the organisation's financial position and ability to afford them.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Strategic direction and key decision making is the responsibility of the trustees, working with the Chief Executive and senior management team. Responsibility for day to day management and decision making is delegated to the Chief Executive. Community Solutions direction and service delivery are driven by its vision and values and in response to the needs of our participants and local community. Strategic direction and development priorities that reflect the vision and values are set out in the organisation's Business Plan and are managed and monitored by the trustees and management team through a Growth Framework and other financial and progress and key performance indicators and statistics.

e. RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These are reviewed and updated to a programme or when there is a significant change in operations or a new service or activity is instigated. Risks are measured in terms of probability and impact, and appropriate mitigation actions put in place, as required.

Plans for future periods

a. FUTURE DEVELOPMENTS

Future development priorities and opportunities are set out in the organisation's Business Plan, supported by development monitoring and financial forecasts. Whilst priorities and direction are the responsibility of the Trustees, the Chief Executive and senior management team are responsible for fundraising and progression of development and new trading and enterprise opportunities. Current priorities include the diversification of income

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

sources to reduce reliance on grant funding, and on increasing organisational capacity through further development of Elmfield Hall, which will also include potential for generating new sustainable income streams.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Community Solutions North West Ltd 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.

This report was approved by the Trustees, on 16 January 2023 and signed on their behalf by:

Paul Counsell
Chair of Trustees

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY SOLUTIONS NORTH WEST LTD (the 'company')

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

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (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 company 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 company 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: 16 January 2023

Courtney Wright BA Hons ACCA

Office 5, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
INCOME FROM:					
Donations and legacies	2	10,816	-	10,816	4,524
Charitable activities		135,686	503,273	638,959	543,775
Other trading activities:					
Trading activities	3	74,395	-	74,395	22,834
TOTAL INCOME		220,897	503,273	724,170	571,133
EXPENDITURE ON:					
Raising funds	3	25,849	-	25,849	6,308
Charitable activities	5	163,328	494,467	657,795	555,085
TOTAL EXPENDITURE	6	189,177	494,467	683,644	561,393
NET INCOME BEFORE INVESTMENT GAINS		31,720	8,806	40,526	9,740
Net gains on sale of assets		2,004	-	2,004	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		33,724	8,806	42,530	9,740
NET MOVEMENT IN FUNDS		33,724	8,806	42,530	9,740
RECONCILIATION OF FUNDS:					
Total funds brought forward		584,959	17,375	602,334	592,594
TOTAL FUNDS CARRIED FORWARD		618,683	26,181	644,864	602,334

The notes on pages 11 to 25 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)
REGISTERED NUMBER: 07516227

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Intangible assets	11		445,356		449,133
Tangible assets	12		24,616		16,125
			469,972		465,258
CURRENT ASSETS					
Debtors	13	17,574		12,841	
Cash at bank and in hand		325,061		373,060	
			342,635		385,901
CREDITORS: amounts falling due within one year	14	(167,743)		(248,825)	
NET CURRENT ASSETS			174,892		137,076
NET ASSETS			644,864		602,334
CHARITY FUNDS					
Restricted funds	15		26,181		17,375
Unrestricted funds	15		618,683		584,959
TOTAL FUNDS			644,864		602,334

The company'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 company 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 company 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 16 January 2023 and signed on their behalf, by:

Trustee

The notes on pages 11 to 25 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	17	<u>(45,249)</u>	<u>207,360</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,750)	(1,497)
Proceeds from sale of assets		<u>2,000</u>	<u>-</u>
Net cash used in investing activities		<u>(2,750)</u>	<u>(1,497)</u>
Change in cash and cash equivalents in the year		(47,999)	205,863
Cash and cash equivalents brought forward		<u>373,060</u>	<u>167,197</u>
Cash and cash equivalents carried forward	18	<u><u>325,061</u></u>	<u><u>373,060</u></u>

The notes on pages 11 to 25 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

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 company 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 company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.7 Intangible fixed assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

1.8 Tangible fixed assets and depreciation

All assets costing more than £1000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.9 Interest receivable

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

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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.

1.12 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 company 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.

1.13 Financial instruments

The company 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.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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

1. ACCOUNTING POLICIES (continued)

1.15 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company 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 DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	10,816	-	10,816	4,524
<i>Total 2021</i>	<i>4,524</i>	<i>-</i>	<i>4,524</i>	

3. TRADING ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charity trading income				
Charity trading income	74,395	-	74,395	22,834
	74,395	-	74,395	22,834
Fundraising trading expenses				
Charity trading expenses	22,447	-	22,447	6,308
Net income from trading activities	51,948	-	51,948	16,526

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. DIRECT COSTS

	Activities £	Total 2022 £	Total 2021 £
Telephone and Internet	2,337	2,337	2,512
Printing, postage and stationery and resources	2,364	2,364	459
Advertising and promotion	1,403	1,403	972
Computer and IT costs	7,164	7,164	2,940
Travel expenses	1,188	1,188	39
Utility costs	5,177	5,177	4,829
Legal and professional fees	1,535	1,535	410
Sundry costs	4,471	4,471	342
Project costs	76,891	76,891	121,799
Insurance	4,510	4,510	3,650
Health and safety costs	2,265	2,265	1,612
Staff/ volunteer training and resources	3,700	3,700	480
Repairs and maintenance	18,637	18,637	11,463
Subscriptions	2,536	2,536	364
Wages and salaries	472,193	472,193	361,620
National insurance	35,509	35,509	24,235
Pension cost	7,301	7,301	6,705
	<u>649,181</u>	<u>649,181</u>	<u>544,431</u>
<i>Total 2021</i>	<u>544,431</u>	<u>544,431</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Audit costs	1,225	-	1,225	1,510
Bank Charges	17	-	17	5
Depreciation - tangible fixed assets	3,595	-	3,595	5,362
Amortisation - property	3,777	-	3,777	3,777
	<u>8,614</u>	<u>-</u>	<u>8,614</u>	<u>10,654</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. STAFF COSTS

Staff costs were as follows:

	2022	<i>2021</i>
	£	£
Wages and salaries	472,193	<i>361,620</i>
Social security costs	35,509	<i>24,235</i>
Other pension costs	7,301	<i>6,705</i>
	515,003	<i>392,560</i>

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

2022	<i>2021</i>
No.	No.
24	<i>23</i>

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

11. INTANGIBLE FIXED ASSETS

	Leasehold Improvements £
Cost	
At 1 April 2021 and 31 March 2022	472,188
Amortisation	
At 1 April 2021	23,055
Charge for the year	3,777
At 31 March 2022	26,832
Carrying amount	
At 31 March 2022	445,356
<i>At 31 March 2021</i>	<i>449,133</i>

Long-term leasehold property from the accounting year end 31st March 2018 has been re-classified as intangible leasehold improvements from the year ending 31st March 2019 as per the grant agreements received for improvements being completed on Elmfield Hall.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	2,000	77,080	79,080
Additions	-	4,750	4,750
Disposals	(2,000)	(6,675)	(8,675)
At 31 March 2022	-	75,155	75,155
Depreciation			
At 1 April 2021	1,752	61,203	62,955
Charge for the year	-	(3,989)	(3,989)
On disposals	(1,752)	(6,675)	(8,427)
At 31 March 2022	-	50,539	50,539
Net book value			
At 31 March 2022	-	24,616	24,616
At 31 March 2021	248	15,877	16,125

13. DEBTORS

	2022 £	2021 £
Trade debtors	15,617	983
Accrued income	1,693	11,556
Prepayments	264	302
	<u>17,574</u>	<u>12,841</u>

14. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	19,285	5,786
Other taxation and social security (see below)	10,715	8,603
Other creditors	1,763	320
Accruals and deferred income	135,980	234,116
	<u>167,743</u>	<u>248,825</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. CREDITORS: Amounts falling due within one year (continued)

Other taxation and social security

	2022	<i>2021</i>
	£	£
PAYE/NI control	10,715	<i>8,117</i>
VAT control	-	<i>486</i>
	10,715	<i>8,603</i>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds	584,959	220,897	(189,177)	2,004	618,683
Restricted funds					
Restricted Funds	17,375	503,273	(494,467)	-	26,181
Total of funds	<u>602,334</u>	<u>724,170</u>	<u>(683,644)</u>	<u>2,004</u>	<u>644,864</u>

Restricted Funds

BBO - A three+ year grant funded project providing employment support, training and personal development opportunities.

#iwill - A one year grant funded project to engage schools in marketing and fundraising activities for the community.

Henry Smith Charitable Trust - Crisis Prevention - A three year project to support vulnerable adults to overcome or avoid crisis situations relating to benefits, finance, housing or health for example.

NLCF National Lottery Community Fund (Life Solutions)- A three year project to support people through life transitions through befriending, group support, therapeutic interventions and crisis prevention.

Buttle UK - A grant given specifically to support a family including for practical items and to support parent's training and personal development.

The Veterans Foundation - A one year grant to support veterans through mentoring, befriending and group support.

Henry Smith Charity - Family Solutions - A three year project to support families.

Awards for all - A one year grant to support our community social and support groups.

Duchy of Lancaster - A three year grant project to support the crisis prevention work.

Rank Foundation (main grant) - A three year grant supporting enterprise development and a sustainable income strategy

Pilgrim Trust - A two year grant project to support our crisis prevention and support work to support vulnerable women and girls.

The Clothworkers Foundation - A one year grant for the purchase of IT equipment.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. STATEMENT OF FUNDS (continued)

Henry Smith Charity - Support Now - A one year grant towards the Support NOW project providing a range of support services for disadvantaged communities impacted by the COVID-19 pandemic in Hyndburn.

The Postcode Lottery Trust (Peoples Postcode) - A grant for the purchase of gazebos.

Lloyds Bank and Bank of Scotland - A grant to support enterprise development and leadership in growing social enterprise.

National Lottery Heritage Fund - A grant supporting the development and delivery of a heritage exhibition, Gatty's Gift, including volunteer and community research, training and personal development.

Trusthouse Charitable Foundation - A three year grant supporting our crisis prevention and social support services through a Social Worker and Support Worker.

Community Foundation for Lancashire - grants enabling ICT adaptations to respond to increased demand and continue to support vulnerable isolated and shielded people.

Onward Homes - Grants providing essential welfare and digital solutions and enabling improved partnership referrals and monitoring these.

LCC Connect (Access Fund) - A grant supporting the development of a digital hub.

Spring North - A coronavirus community support fund supporting adapting quickly to COVID-19 delivering telephone and video call support whilst working from home during the first national lockdown.

Co-Op Local Community Fund - A grant to support access to our social support groups.

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£
General Funds	<u>572,951</u>	<u>125,485</u>	<u>(113,477)</u>	<u>584,959</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. STATEMENT OF FUNDS (continued)

Restricted funds

BBO	707	65,901	(65,269)	1,339
#Iwill	2,500	-	(2,500)	-
Henry Smith Charitable Trust - Crisis Prevention	8,178	40,817	(49,022)	(27)
Buttle UK	488	1,381	(1,869)	-
The Veterans Foundation	3,750	-	(3,750)	-
Awards for All	20	-	(20)	-
Rank Foundation	4,000	22,500	(26,500)	-
National Lottery Community Fund	-	126,438	(112,818)	13,620
Duchy of Lancaster - Benevolent	-	2,083	(2,083)	-
National Lottery Heritage Fund	-	23,530	(23,530)	-
Trusthouse Charitable Fund	-	15,505	(13,827)	1,678
LCC Elmfield Hall Development	-	1,500	(1,102)	398
Rank Foundation - Emergency Fund	-	745	(745)	-
Spring North Covid 19	-	1,000	(1,000)	-
Community Foundation 1	-	2,000	(2,000)	-
Community Foundation 2	-	3,000	(3,000)	-
National Lottery Fund - Covid 19	-	18,596	(18,596)	-
Onward Homes	-	6,656	(6,322)	334
Clothworkers Foundation	-	4,960	(4,960)	-
LCC Connect/ Access Fund	-	5,000	(5,000)	-
Lottery Support NOW	-	24,898	(24,898)	-
Henry Smith - Support NOW	-	41,350	(41,350)	-
RANK Covid Recovery	-	25,000	(25,000)	-
Pilgrim Trust	-	3,333	(3,333)	-
Lloyds	-	2,750	(2,135)	615
Veterans Foundation	-	1,208	(1,821)	(613)
Rank Time to Shine	-	3,517	(3,486)	31
Postcode Lottery	-	1,980	(1,980)	-
	<u>19,643</u>	<u>445,648</u>	<u>(447,916)</u>	<u>17,375</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
General funds	584,959	220,897	(189,177)	2,004	618,683
Restricted funds	17,375	503,273	(494,467)	-	26,181
	<u>602,334</u>	<u>724,170</u>	<u>(683,644)</u>	<u>2,004</u>	<u>644,864</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£
General funds	572,951	125,485	(113,477)	584,959
Restricted funds	19,643	445,648	(447,916)	17,375
	<u>592,594</u>	<u>571,133</u>	<u>(561,393)</u>	<u>602,334</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Intangible fixed assets	445,356	-	445,356
Tangible fixed assets	24,616	-	24,616
Current assets	316,454	26,181	342,635
Creditors due within one year	(167,743)	-	(167,743)
	<u>618,683</u>	<u>26,181</u>	<u>644,864</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2021</i>	<i>Restricted funds 2021</i>	<i>Total funds 2021</i>
	£	£	£
Intangible fixed assets	449,133	-	449,133
Tangible fixed assets	16,125	-	16,125
Current assets	368,526	17,375	385,901
Creditors due within one year	(248,825)	-	(248,825)
	<u>584,959</u>	<u>17,375</u>	<u>602,334</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

	2022	2021
	£	£
Net income for the year (as per Statement of Financial Activities)	42,530	9,740
Adjustment for:		
Depreciation/ Amortisation charges	(1,964)	9,139
(Increase)/decrease in debtors	(4,733)	745
(Decrease)/increase in creditors	(81,082)	187,736
Net cash (used in)/provided by operating activities	(45,249)	207,360

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	325,061	373,060
Total	325,061	373,060

19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end

21. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.

COMMUNITY SOLUTIONS NORTH WEST LTD

England & Wales - Charity number 1180530

Accounts

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

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COMMUNITY SOLUTIONS NORTH WEST LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Famida Beckett
Paul Counsell, Chair
David Dean
Samuel Duerden
Katharine Kendall
Mark Ruth

Company registered number

07516227

Charity registered number

1180530

Registered office

Elmfield Hall, Gatty Park, Accrington, Lancashire, BB5 4AA

Accountants

CW Accountants Limited, Office 5, 45 Railway Road, The Boulevard Centre, Blackburn, Lancashire, BB1 1EZ

Bankers

The Co-Operative Bank, 1 Balloon Street, Manchester, M60 4EP

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the company for the 1 April 2020 to 31 March 2021. 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 company 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

Community Solutions North West Limited is an incorporated not for profit charity and a company limited by guarantee, which provides a range of services to those who are typically socially excluded and to promote and protect good health of those who for many reasons may become isolated. The charity aims of Community Solutions are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. 'Socially excluded' means being excluded from society, or parts of society, because of one or more of the following factors: unemployment; financial hardship; youth or old age; ill-health (physical or mental); discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation, or gender re-assignment; poor educational or skills attainment; relationship and family breakdown.
2. The preservation and protection of good health amongst people who are isolated because of age, disability, or poor health by providing activities that have a proven benefit to health, both physical, mental and spiritual.

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

In accordance with its aims, the charity planned and delivered a range of activities and services throughout the year. These activities were planned with due regard to the Charity Commission's guidance on public benefit, and in particular, the Trustees have considered how planned activities and services will contribute to its aims and objectives as set out in the governing document and agreed by the Charity Commission.

Achievements and performance

a. REVIEW OF ACTIVITIES

The charity's role in the community and its effective reach and support for those most vulnerable and lonely residents was no more evident than when the COVID-19 pandemic hit the county. We were best placed and able to respond in a flexible and agile way. Due to the pandemic, Community Solutions adapted its support services to enable continuing support for its participants, many of whom were isolated or vulnerable prior to the pandemic and were the hardest hit as a result. Funds were secured that enabled practical adaptations to the building, the purchase of essential PPE and investment in digital solutions and ICT equipment.

In this year, at the annual Hyndburn Business Awards we were awarded Medium Business of the Year, the Workplace development Award, the Beacon Award, and our CEO, Deborah Clark, was awarded Enterprising

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Woman of the Year.

Throughout the year Community Solutions North West has provided services and activities which further the aims and objectives of the charity. The pandemic has, though, impacted on expected diversification of income streams in 2020/21. Services and activities are predominately funded by grant funding. In the reported year 96.0% of income is through grants, reflecting the financial impact of the pandemic. This is an increase on 2019/20, the previous year, when grant funding totalled 81.5%, which was down from 88% in 2018/19. However, it is an organisational priority to reduce the dependence on grant funding, and strategic steps are being taken to achieve this. The target is to reduce grant funding to 60% by the end of the financial year 2022/23 by increasing the income through enterprise, sponsorship, and donations to 40%. We are investing in this priority, through our Enterprise Development Manager, our Enterprise Development intern who was appointed in March 2021, and a new Marketing Officer who was appointed in August 2020. We have also invested in building capacity in the senior management team. A new Social Care Manager was appointed in October 2020 to manage the delivery team, enabling our Projects Manager at the time to take on a new Strategic Business Manager role, focussing on finance and contract management. Funding and access to a network of experts through Lloyds' School for Social Entrepreneurs is building our CEO's knowledge and expertise. During the year only 12.3% of funding was used to provide the back office and support functions (down from 18.8% in 2019/20 and 19.7% in 2018/19), with 87.6% of all funding directed to the charitable aims (up from 81.2% in 2019/20 and 80.3% in 2018/19). The reduction in the percentage of funding used for back office and support functions was due to a significant increase in income, much of this relating to COVID and building improvements, a small reduction in overhead costs, and a 30.9% increase in salaries recovered through project funds.

Support Services

In FY 2020/21, we supported 1,708 people, providing 10,430 welfare calls, 775 one to one support sessions, 249 digital support sessions, 198 counselling sessions, and, despite COVID, 222 hours of group support. Support remained face to face wherever possible. In addition, we have provided 1,691 welfare, food, and toiletries parcels, supporting over 600 households. In 2020/21, our work fell into several categories:

·Life Solutions – a continuation of our Transitions project funded primarily by the National Lottery Community Fund. Life Solutions supports people through life change. This is the first year of the project which started on 1st March 2020 and has been crucial in maintaining welfare support for our participants through the COVID-19 pandemic. It also supported the development of our digital support services, a lifeline for many with video links during the pandemic and enabling some of our training and groups to be delivered online. We were able to create a digital hub to facilitate this work. The Trusthouse Charitable Foundation supported investment in a new Social Care Manager and increasing the hours of our Support Assistant reflecting additional capacity needed to support the increased complexity of referrals and safeguarding issues arising.

·Crisis Prevention – supported by continuation funding from The Henry Smith Charity as well as from Tudor Trust, Duchy of Lancaster, The Leathersellers Company Charitable Fund, and the Veterans Foundation. This supports people in, or at risk of crisis, including relating to finance, benefits, homes and homelessness, household and educational essentials, family issues, and health diagnosis. In 2020/21, our crisis prevention support resulted in benefits to households with a value of £146,729, an increase of almost £32,000 (28%) over 2019/20, reflecting the impact of the pandemic and the complexity of referrals being received.

·Therapeutic interventions - including counselling through CBT, grief and loss and talking therapies and a new mentoring service being piloted from January 2021 in response to issues relating to anxiety and social isolation, for example, arising from our referrals as we began to emerge from the pandemic. We also continued our Pastoral Care service, which enabled additional bereavement support much needed during the pandemic. We were able to create and renovate a designated counselling suite to aid this service.

·Support for those in and leaving hospital - in addition to continuing our Visit Me support services, we piloted our Support NOW project with funding from the national Lottery Community Fund. Support NOW provided advocacy support for people leaving hospital with no one else to be their voice, ensuring that adequate care was in place

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

and essential home adaptations were made so the person was safe and comfortable in returning home, enabling their best recovery.

·Employment and volunteer services – our three Building Better Opportunities (BBO) projects (Age of Opportunity, Invest in Youth, and Changing Futures) were extended for a further two years in April 2020. They support people far from the labour market towards work, education, or training, and into volunteering. Additionally, our 120 volunteers have been supported to gain experience and have been essential, as always, in supporting the delivery of our services during this especially difficult year.

·Heritage – Supported by the National Lottery Heritage Fund, we have developed a heritage project, Gatty's Gift, supporting a team of dedicated volunteers to undertake research into the Gatty family and Elmfield Hall for a prestigious exhibition at the Haworth Art Gallery, postponed from August 2020 to May 2021 due to COVID. SuperSlowWay has supported Gatty's Gift with match funding that will enable much of the exhibition to be displayed at Elmfield Hall as a legacy. SuperSlowWay has also supported a new sewing group supporting continued interest and activities relating to textiles following on from Gatty's Gift.

·Other funds supported our work – Veterans were supported to access support services through The Veterans Foundation; the Pilgrim Trust, supported women to access services; Lancashire County Council has supported plans for the development of Elmfield Hall; and several funders have specifically supported us to work through and recovery from COVID including for PPE, building adaptations, digital solutions and equipment, gazebos and outdoor seating, and for participant, volunteer and staff welfare. Supporters include The Tudor Trust, Spring North, the Rank Foundation, the National Lottery Community Fund, Tesco Bags of Help, the Evan Cornish Foundation, Mind (through Maundy Relief), Onwards Homes, The Clothworkers Foundation, Lancashire County Council's Access Fund, Warburtons, the Gannett Foundation, The Henry Smith Charity, Screwfix, Postcode Local Trust, B & Q, and Hyndburn Borough Council.

Training

·Despite COVID, 29 courses were delivered through the year enabling 188 learners (an increase of 14% from the 165 learners in 2019/20). This supported participants, volunteers, and staff, both from Community Solutions and from partners including the Police and the East Lancashire Clinical Commissioning Group, for example. Courses included Employability Skills, Smart Budgeting, Mindfulness, Volunteer Induction, Digital Befriending Induction, Grief & Loss, Safeguarding, Strength Based Training and Functional Skills (IT, Maths & English) and the CSCS Card Course provided by Procure Plus. We were also able to signpost many additional participants to the training available online by partner agencies throughout COVID.

Enterprise

·Year 2 of the Rank Foundation's support for our Enterprise Development Manager has continued to support improved marketing and promotion including through social media, which has hugely increased cafe and room hire income generation (when permitted due to COVID). It has also significantly increased our capacity for networking and created new supportive partnerships. Unfortunately plans for income generation were impacted by the pandemic, although £1,473 has been generated through sales including Hug Tokens, and Christmas Hampers & Christmas Eve boxes. A further £2,083 was secured through hosting successful CSCW Card training (£250 per successful candidate @ £250 including VAT), and £1,389 was generated through room hire. The target to achieve 40% of income through enterprise remains a priority.

·Further investment through Rank's Time to Shine leadership intern programme enabled the appointment of an Enterprise Development Coordinator in March 2021. Their role is to develop new enterprise revenue streams including through the sales of goods and services in an online shop.

Staff and Volunteers

·In this year we have invested in a new Social Care Manager, restructuring the Management Team to create a new Strategic Business Manager role leading on finance, business development, data and evaluation. We have

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

also invested in our new Enterprise Development Coordinator, and a new part-time Marketing Officer. The extension of the BBO projects enabled our Operations Coordinator to move up, and their role was replaced through the appointment of a longstanding volunteer in June 2020. There was a change in Crisis Prevention Coordination mid-year, but this has been smooth, and this area is growing.

·We continue to support staff with training and ongoing professional development, including hosting several staff away days throughout the year including training and team building.

·We fulfilled the student placements that were taking place prior to COVID, and 2 students completed their placements in September 2020.

Financial

·Grant funding has increased for this year in response to the pandemic enabling the continuation of support services throughout. Some staff were necessarily furloughed (Elmfield Hall team).

·Elmfield Hall Development - Some of the COVID recovery funds were used to support the development of plans for the completion of the restoration of Elmfield Hall. Plans and costings have been updated following completion of 2D and 3D scans of the building. A fundraising and development strategy are being developed. Although a significant project, once completed the restoration will provide new spaces for heritage activities and displays, Community Solutions support services and spaces to lease to other social enterprises and room hire opportunities generating sustainable income.

·Business Plan development – Plans to increase enterprise income are being developed, supported by investment through the Rank Foundation in the Enterprise Development Coordinator and Manager. An Enterprise Development Plan has been developed to monitor investment, income and profit.

·Robust financial planning and processes continue to support improved financial management and performance. In 2021/21, 92.4% of staff costs were funded through project income, a 25% increase compared with 2019/20. Also in 2020/21, projects' contribution to overheads exceeded costs, generating an operating surplus enabling a contribution to reserves, compared with 96.3% of overheads being recovered in 2019/20.

·We continue to invest in improving Zoho, our project management system, to enable improved monitoring of participants' and volunteers' data, and improved analysis of outcomes and impacts.

Community

·Elmfield Hall continues as a hub for community support and services that was much required during the pandemic by the most vulnerable and isolated in our community facing isolation, anxiety, loss and crisis.

·Events – Few events were able to take place due to COVID, although with social distancing we celebrated the 100th anniversary of the Gatty family gifting Elmfield Hall to the community in June 2020. V E Day celebrations occurred in May with veterans being filmed on their doorsteps and shared a remembrance video to honour them and those that served from our community. Whilst no service was held for Remembrance Sunday a socially distanced gathering took place on 11th November.

Patrons

·We continue to benefit significantly from the support of our patrons. Whilst not formally a patron, although considering the opportunity, the Cardboard Box Company became a patron this year with Ken Shackleton and his team continuing to be stalwart supporters. They provided the boxes for our welfare packages and for Mr Gatty's Tea Room. Liz Pollard supports with coaching and training, as well as hosting much of her training at Elmfield Hall. WHN Solicitors has been contacting participants all throughout lockdown to support with legal issues. Nori HR Consultancy has provided us with advice regarding furloughing and new staff recruitment and

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

contracts and Jason Govindji-Bruce, one of their directors, has raised significant funds through sponsored events. Many of the team joined in his 155k in May challenge also raising funds.
Organisation.

·The governance of the organisation sits with the board of trustees and follows the Governance Model which was introduced to ensure that the generation, flow and review of key data, and subsequent decisions made, are robust, ethical, and consistent with the charity's objects.

·During the year all policies and procedures are reviewed and updated where appropriate. The Safeguarding Policy is reviewed and kept current in line with latest regulations, best practice, and professional advice. Guidance on suicide prevention is a live issue in line with current changes to the needs of our community.

Considerations arising from the COVID-19 pandemic

During FY 2020/21 there were many effects of the COVID-19 pandemic. Even though during the year there were periods of 'Working from Home', Elmfield Hall closures and restrictions on social interactions, Community Solutions continued to support the people referred and continued the levels of support to all the participants. We were amongst the few organisations that maintained high levels of face to face where possible.

During the period that the building was closed the services were delivered online. The flexibility of the staff and volunteers allowed the organisation to still deliver a full range of support and services, albeit not face-to-face for periods of time. The Government's furlough scheme was only employed for the Elmfield Hall team, where it was not possible to remain open during the period of the lockdown.

Several funders have generously provided additional funds to cover lockdown losses, enhance online and remote capability and to provide additional support to vulnerable people, and those in difficult situations who needed the help of CSNW. The organisation's financial position is constantly monitored but given this additional funding the finances are healthy and sufficient to continue to deliver the contracted services and support at the appropriate levels and quality.

The Trustees and officers have continued to follow Government guidance and have adopted a considered approach, fully respecting the latest national guidance and cognisant of the local situation, in the planning and execution of the return of all staff to working from Elmfield Hall.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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. RESERVES POLICY

The Charity has a Reserves Policy which identifies a prudent level of reserves, based on holding an amount equal to three to six months' salary bill for core staff.

Additional to this is a value held in reserve for the operational costs to deliver the services contracted for the same duration.

The Reserves Policy is reviewed annually to ensure that it remains fit for purpose, with the most recent review in October 2021.

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Trust deed .

The company is constituted under a Trust deed and is a registered charity number 1180530.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The trustees of the charity are responsible for the governance and leadership of the charity to fulfil the objects of the charity in line with ethical principles and legal requirements. Appointment of additional trustees is the responsibility of the existing trustees.

c. REMUNERATION POLICY

The remuneration levels of comparable organisations in the sector and location are taken into consideration in determining the remuneration packages of the senior officers. Basic salaries are set having regard to each senior officer's responsibilities and pay levels for comparable positions. In 2020/21, trustees agreed to pay the real living wage as a minimum. Staff on the minimum wage, therefore, received an increase, and a 2% cost of living increase was agreed for all other staff. In addition, an internal pay scale was developed reflecting local benchmarking of roles and the National Joint Council (NJC) pay scale. This was adopted by the trustees to provide a framework for trustees and senior managers in considering other pay increases and progression for staff salaries within roles. It was adopted from 1st April 2021. Several salaries were adjusted to align to this pay scale. Trustees further considered the salaries of the three senior managers and approved pay increases to reflect the roles and responsibilities.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Strategic direction and key decision making is the responsibility of the trustees, working with the Chief Executive and senior management team. Responsibility for day to day management and decision making is delegated to the Chief Executive. Community Solutions direction and service delivery are driven by its vision and values and in response to the needs of our participants and local community. Strategic direction and development priorities that reflect the vision and values are set out in the organisation's Business Plan and are managed and monitored by the trustees and management team through a Growth Framework and other financial and progress and key performance indicators and statistics.

e. RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These are reviewed and updated to a programme or when there is a significant change in operations or a new service or activity is instigated. Risks are measured in terms of probability and impact, and appropriate mitigation actions put in place, as required.

Plans for future periods

a. FUTURE DEVELOPMENTS

Future development priorities and opportunities are set out in the organisation's Business Plan, supported by the Growth Framework and financial forecasts. Whilst priorities and direction are the responsibility of the trustees,

COMMUNITY SOLUTIONS NORTH WEST LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

the Chief Executive and senior management team are responsible for fundraising and progression development opportunities. Current priorities focus on recovery from the impact of COVID-19, the diversification of income sources and on increasing organisational capacity through the completion of the restoration of Elmfield Hall, which will include potential for generating sustainable income streams.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Community Solutions North West Ltd 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.

This report was approved by the Trustees, on 8 December 2021 and signed on their behalf by:

Paul Counsell
Chair of Trustees

COMMUNITY SOLUTIONS NORTH WEST LTD
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY SOLUTIONS NORTH WEST LTD (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (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 company 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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 company 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: 8 December 2021

Courtney Wright BA Hons ACCA

Office 5, The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

COMMUNITY SOLUTIONS NORTH WEST LTD
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
INCOME FROM:					
Donations and legacies	2	4,524	-	4,524	8,597
Charitable activities		98,127	445,648	543,775	344,198
Other trading activities:					
Trading activities	3	22,834	-	22,834	59,230
TOTAL INCOME		125,485	445,648	571,133	412,025
EXPENDITURE ON:					
Raising funds	3	6,308	-	6,308	13,213
Charitable activities	5	107,169	447,916	555,085	391,789
TOTAL EXPENDITURE	6	113,477	447,916	561,393	405,002
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		12,008	(2,268)	9,740	7,023
NET MOVEMENT IN FUNDS		12,008	(2,268)	9,740	7,023
RECONCILIATION OF FUNDS:					
Total funds brought forward		572,951	19,643	592,594	585,571
TOTAL FUNDS CARRIED FORWARD		584,959	17,375	602,334	592,594

The notes on pages 13 to 27 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)
REGISTERED NUMBER: 07516227

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Intangible assets	11		449,133		452,910
Tangible assets	12		16,125		19,990
			465,258		472,900
CURRENT ASSETS					
Debtors	13	12,841		13,586	
Cash at bank and in hand		373,060		167,197	
			385,901		180,783
CREDITORS: amounts falling due within one year	14	(248,825)		(61,089)	
NET CURRENT ASSETS			137,076		119,694
NET ASSETS			602,334		592,594
CHARITY FUNDS					
Restricted funds	15		17,375		19,643
Unrestricted funds	15		584,959		572,951
TOTAL FUNDS			602,334		592,594

The company'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 company 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 company 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 8 December 2021 and signed on their behalf, by:

Trustee

The notes on pages 13 to 27 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	17	<u>207,360</u>	<u>68,129</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(1,497)</u>	<u>-</u>
Net cash used in investing activities		<u>(1,497)</u>	<u>-</u>
Change in cash and cash equivalents in the year		205,863	68,129
Cash and cash equivalents brought forward		<u>167,197</u>	<u>99,068</u>
Cash and cash equivalents carried forward	18	<u><u>373,060</u></u>	<u><u>167,197</u></u>

The notes on pages 13 to 27 form part of these financial statements.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

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

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 company 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 company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.7 Intangible fixed assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

1.8 Tangible fixed assets and depreciation

All assets costing more than £1000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.9 Interest receivable

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

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 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.

1.12 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 company 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.

1.13 Financial instruments

The company 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.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.15 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company 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 DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	4,524	-	4,524	8,597
<i>Total 2020</i>	8,597	-	8,597	

3. TRADING ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charity trading income				
Charity trading income	22,834	-	22,834	47,437
Other trading activities	-	-	-	11,793
	22,834	-	22,834	59,230
Fundraising trading expenses				
Charity trading expenses	6,308	-	6,308	13,213
Net income from trading activities	16,526	-	16,526	46,017

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. DIRECT COSTS

	Activities £	Total 2021 £	Total 2020 £
Telephone and Internet	2,512	2,512	3,861
Printing, postage and stationery	459	459	1,510
Advertising and promotion	972	972	5,262
Computer and IT costs	2,940	2,940	5,253
Travel expenses	39	39	6,600
Utility costs	4,829	4,829	5,385
Legal and professional fees	410	410	5,624
Sundry costs	342	342	1,268
Project costs	121,799	121,799	25,007
Insurance	3,650	3,650	3,931
Health and safety costs	1,612	1,612	6,225
Staff/ volunteer training and resources	480	480	2,148
Repairs and maintenance	11,463	11,463	5,639
Subscriptions	364	364	1,336
Wages and salaries	361,620	361,620	279,192
National insurance	24,235	24,235	17,166
Pension cost	6,705	6,705	4,670
	<u>544,431</u>	<u>544,431</u>	<u>380,077</u>
<i>Total 2020</i>	<u>380,077</u>	<u>380,077</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Audit costs	1,510	-	1,510	1,231
Bank Charges	5	-	5	19
Depreciation - tangible fixed assets	5,362	-	5,362	6,685
Amortisation - property	3,777	-	3,777	3,777
	<u>10,654</u>	<u>-</u>	<u>10,654</u>	<u>11,712</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation Amortisation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on charity trading	-	-	6,308	6,308	13,213
Costs of raising funds	-	-	6,308	6,308	13,213
Direct costs - Activities	392,560	-	151,871	544,431	380,077
Expenditure on governance	-	9,139	1,515	10,654	11,712
	392,560	9,139	159,694	561,393	405,002
<i>Total 2020</i>	<i>301,028</i>	<i>10,462</i>	<i>93,512</i>	<i>405,002</i>	

7. TURNOVER

All turnover arose within the United Kingdom.

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	5,362	6,685
Amortisation of intangible fixed assets	3,777	3,777

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

9. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 480 (2020 - £ 585).

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. STAFF COSTS

Staff costs were as follows:

	2021	<i>2020</i>
	£	£
Wages and salaries	361,620	<i>279,192</i>
Social security costs	24,235	<i>17,166</i>
Other pension costs	6,705	<i>4,670</i>
	392,560	<i>301,028</i>
	392,560	<i>301,028</i>

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

	2021	<i>2020</i>
	No.	No.
	23	<i>20</i>

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

11. INTANGIBLE FIXED ASSETS

	Leasehold Improvements £
Cost	
At 1 April 2020 and 31 March 2021	472,188
Amortisation	
At 1 April 2020	19,278
Charge for the year	3,777
At 31 March 2021	23,055
Carrying amount	
At 31 March 2021	449,133
<i>At 31 March 2020</i>	<i>452,910</i>

Long-term leasehold property from the accounting year end 31st March 2018 has been re-classified as intangible leasehold improvements from the year ending 31st March 2019 as per the grant agreements received for improvements being completed on Elmfield Hall.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	2,000	75,583	77,583
Additions	-	1,497	1,497
At 31 March 2021	<u>2,000</u>	<u>77,080</u>	<u>79,080</u>
Depreciation			
At 1 April 2020	1,619	55,974	57,593
Charge for the year	133	5,229	5,362
At 31 March 2021	<u>1,752</u>	<u>61,203</u>	<u>62,955</u>
Net book value			
At 31 March 2021	<u>248</u>	<u>15,877</u>	<u>16,125</u>
At 31 March 2020	<u>381</u>	<u>19,609</u>	<u>19,990</u>

13. DEBTORS

	2021 £	2020 £
Trade debtors	983	4,595
Accrued income	11,556	8,667
Prepayments	302	324
	<u>12,841</u>	<u>13,586</u>

14. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,786	2,044
Other taxation and social security (see below)	8,603	6,052
Other creditors	320	935
Accruals and deferred income	234,116	52,058
	<u>248,825</u>	<u>61,089</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. CREDITORS: Amounts falling due within one year (continued)

Other taxation and social security

	2021	<i>2020</i>
	£	£
PAYE/NI control	8,117	<i>5,548</i>
VAT control	486	<i>504</i>
	8,603	<i>6,052</i>

COMMUNITY SOLUTIONS NORTH WEST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	572,951	125,485	(113,477)	584,959
Restricted funds				
BBO	707	65,901	(65,269)	1,339
#Iwill	2,500	-	(2,500)	-
Henry Smith Charitable Trust - Crisis Prevention	8,178	40,817	(49,022)	(27)
Buttle UK	488	1,381	(1,869)	-
The Veterans Foundation	3,750	-	(3,750)	-
Awards for All	20	-	(20)	-
Rank Foundation	4,000	22,500	(26,500)	-
National Lottery Community Fund	-	126,438	(112,818)	13,620
Duchy of Lancaster - Benevolent	-	2,083	(2,083)	-
National Lottery Heritage Fund	-	23,530	(23,530)	-
Trusthouse Charitable Fund	-	15,505	(13,827)	1,678
LCC Elmfield Hall Development	-	1,500	(1,102)	398
Rank Foundation - Emergency Fund	-	745	(745)	-
Spring North Covid 19	-	1,000	(1,000)	-
Community Foundation 1	-	2,000	(2,000)	-
Community Foundation 2	-	3,000	(3,000)	-
National Lottery Fund - Covid 19	-	18,596	(18,596)	-
Onward Homes	-	6,656	(6,322)	334
Clothworkers Foundation	-	4,960	(4,960)	-
LCC Connect/ Access Fund	-	5,000	(5,000)	-
Lottery Support NOW	-	24,898	(24,898)	-
Henry Smith - Support NOW	-	41,350	(41,350)	-
RANK Covid Recovery	-	25,000	(25,000)	-
Pilgrim Trust	-	3,333	(3,333)	-
Lloyds	-	2,750	(2,135)	615
Veterans Foundation	-	1,208	(1,821)	(613)
Rank Time to Shine	-	3,517	(3,486)	31
Postcode Lottery	-	1,980	(1,980)	-
	<u>19,643</u>	<u>445,648</u>	<u>(447,916)</u>	<u>17,375</u>
Total of funds	<u><u>592,594</u></u>	<u><u>571,133</u></u>	<u><u>(561,393)</u></u>	<u><u>602,334</u></u>

Restricted Funds

BBO - A three+ year grant funded project providing employment support, training and personal

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. STATEMENT OF FUNDS (continued)

development opportunities.

#iwill - A one year grant funded project to engage schools in marketing and fundraising activities for the community.

Henry Smith Charitable Trust - Crisis Prevention - A three year project to support vulnerable adults to overcome or avoid crisis situations relating to benefits, finance, housing or health for example.

NLCF National Lottery Community Fund (Life Solutions)- A three year project to support people through life transitions through befriending, group support, therapeutic interventions and crisis prevention.

Buttle UK - A grant given specifically to support a family including for practical items and to support parent's training and personal development.

The Veterans Foundation - A one year grant to support veterans through mentoring, befriending and group support.

Henry Smith Charity - Family Solutions - A three year project to support families.

Awards for all - A one year grant to support our community social and support groups.

Duchy of Lancaster - A three year grant project to support the crisis prevention work.

Rank Foundation (main grant) - A three year grant supporting enterprise development and a sustainable income strategy

Pilgrim Trust - A two year grant project to support our crisis prevention and support work to support vulnerable women and girls.

The Clothworkers Foundation - A one year grant for the purchase of IT equipment.

Henry Smith Charity - Support Now - A one year grant towards the Support NOW project providing a range of support services for disadvantaged communities impacted by the COVID-19 pandemic in Hyndburn.

The Postcode Lottery Trust (Peoples Postcode) - A grant for the purchase of gazebos.

Lloyds Bank and Bank of Scotland - A grant to support enterprise development and leadership in growing social enterprise.

National Lottery Heritage Fund - A grant supporting the development and delivery of a heritage exhibition, Gatty's Gift, including volunteer and community research, training and personal development.

Trusthouse Charitable Foundation - A three year grant supporting our crisis prevention and social support services through a Social Worker and Support Worker.

Community Foundation for Lancashire - grants enabling ICT adaptations to respond to increased demand and continue to support vulnerable isolated and shielded people.

Onward Homes - Grants providing essential welfare and digital solutions and enabling improved partnership referrals and monitoring these.

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. STATEMENT OF FUNDS (continued)

LCC Connect (Access Fund) - A grant supporting the development of a digital hub.

Spring North - A coronavirus community support fund supporting adapting quickly to COVID-19 delivering telephone and video call support whilst working from home during the first national lockdown.

Co-Op Local Community Fund - A grant to support access to our social support groups.

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
General Funds	545,397	183,534	(155,980)	572,951
Restricted funds				
BBO	-	38,105	(37,398)	707
#Iwill	-	5,000	(2,500)	2,500
Henry Smith Charitable Trust - Crisis Prevention	-	27,250	(19,072)	8,178
NLCF	-	12,742	(12,742)	-
Buttle UK	-	488	-	488
The Veterans Foundation	-	5,000	(1,250)	3,750
Big Lottery	15,193	94,906	(110,099)	-
Henry Smith Charitable Trust - Family Solutions	16,530	-	(16,530)	-
Awards for All	8,451	-	(8,431)	20
Duchy of Lancaster	-	5,000	(5,000)	-
Rank Foundation	-	30,000	(26,000)	4,000
Pilgrim Trust	-	10,000	(10,000)	-
	<u>40,174</u>	<u>228,491</u>	<u>(249,022)</u>	<u>19,643</u>

SUMMARY OF FUNDS - CURRENT YEAR

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£
General funds	572,951	125,485	(113,477)	584,959
Restricted funds	19,643	445,648	(447,916)	17,375
	<u>592,594</u>	<u>571,133</u>	<u>(561,393)</u>	<u>602,334</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
General funds	545,397	183,534	(155,980)	572,951
Restricted funds	40,174	228,491	(249,022)	19,643
	<u>585,571</u>	<u>412,025</u>	<u>(405,002)</u>	<u>592,594</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Intangible fixed assets	449,133	-	449,133
Tangible fixed assets	16,125	-	16,125
Current assets	368,526	17,375	385,901
Creditors due within one year	(248,825)	-	(248,825)
	<u>584,959</u>	<u>17,375</u>	<u>602,334</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2020</i>	<i>Restricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Intangible fixed assets	452,910	-	452,910
Tangible fixed assets	347	19,643	19,990
Current assets	180,783	-	180,783
Creditors due within one year	(61,089)	-	(61,089)
	<u>572,951</u>	<u>19,643</u>	<u>592,594</u>

COMMUNITY SOLUTIONS NORTH WEST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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

	2021	2020
	£	£
Net income for the year (as per Statement of Financial Activities)	9,740	7,023
Adjustment for:		
Depreciation/ Amortisation charges	9,139	10,462
Decrease in debtors	745	3,585
Increase in creditors	187,736	47,059
Net cash provided by operating activities	207,360	68,129

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	373,060	167,197
Total	373,060	167,197

19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end

21. CONTROLLING PARTY

Those trustees listed on page one of the accounts control the company.