

Registered Company Number : 00333713

Charity Number : 702233

Community Council of Lancashire t/a Community Futures
(A company limited by guarantee)

Trustees' Report and Financial Statements

For The Year Ended
31 March 2023

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

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COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

John Hymas	- Chair
Albert Atkinson	- Vice Chair
Gordon Harter	- Treasurer
Mark Gutteridge	
Peter Taylor	- Resigned 31/10/2022
Mike Otter	- Resigned 31/10/2022
Margaret McLeod	- Resigned 31/10/2022
James Manning	- Resigned 31/10/2022

Company Secretary

Denise Partington	- Chief Executive
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Registered Office

Brentwood House
15 Victoria Road
Fulwood
Preston
PR2 8PS

Company registered number

00333713

Charity registered number

702233

Independent examiner

N P Smith FCCA
Rotherham Taylor Limited
21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees submit their annual report and the financial statements, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes, of Community Council of Lancashire (the charity) for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 (FRS102) published in October 2019.

The information contained on page 1 forms part of this report.

Structure, Governance and Management

The charity is a company limited by guarantee, without share capital, and is governed by its Memorandum and Articles of Association. The principal activity of the charity is the promotion of any charitable purposes for the benefit of the community in the county of Lancashire and the wider North West region.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Trustees are elected each year by members at the Annual General Meeting.

The trustees, who also act as directors for the purposes of the Companies Act, who served the charity during the year are shown on page 1.

Trustee recruitment, induction and training

Trustees are recruited according to their skills and areas of expertise commensurate with the charity's aims and objectives. Induction training is provided to all trustees on appointment to familiarise them with the work of the organisation and to ensure that they can make an immediate contribution to its strategic management. Training has been developed by the organisation which covers, inter alia, governance and safeguarding matters. Trustees are encouraged to participate in this training to enhance their skill base and strengthen their accountability to the charity.

Trustees' liability

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

Risk policy

The trustees have conducted a review of the major risks to which the charity is exposed and developed policies to mitigate those risks. External risks to funding have led to a review of the strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure they still meet the needs of the charity. The main risks have been embodied in a risk register which records the likelihood and impact of each risk with current protective measures. The ongoing risks arising from COVID-19 will be considered within short term financial planning and long-term sustainability of services.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

The focus of Community Council of Lancashire's activities is on service delivery and promotion and development of social, economic, cultural and community activity, working with voluntary groups and in partnership with public authorities.

The impact of COVID-19 continues to be a barrier to economic activity which has resulted in cash flow constraints and reduction in income from childcare.

The aims for the year were to:

- Continue to deliver high quality childcare services in all settings and recover pre-COVID levels of income.
- Maximise grant income for operational and business activity.
- Continue to develop family support services to help those worst affected by COVID-19.
- Continue to increase support to rural communities.
- Continue to identify long term solutions to funding core activity.

Short term objectives are to continue to re-build the pre-COVID-19 capacity across all childcare settings and use evidence provided through the delivery of grant and contract funded work to maximise funding through grant aid and commissioned work. The long-term objective is to agree a strategy that will ensure the charity is sustainable and fit for a post-COVID future.

Grant making policies

The charity does not make payments of grants on its own behalf but acts as an administrator for funders. Any grants made are therefore in accordance with the grant making policy of the funder.

Achievements and performance

Activity has been consistent with achievement of objectives.

1. Charitable Activity

1.1 The charity has continued successful delivery of a 2-year project, Connecting Communities in Lancashire (CCiL). The project, developed in partnership with trustees of village halls, has delivered a broad range of services to improve the governance, management and financial sustainability of village halls. The project is funded through the National Lottery Community Fund and will end in October 2023.

1.2 Defra funding was secured again this year, in partnership with ACRE, and continues to make a significant contribution to outcome focussed activity to meet the needs of rural communities. This funding enables us to identify and respond to the specific needs of rural communities and promote their value to statutory decision makers. We measure the success of this activity through community networks and individuals who have benefitted from our work in this area and continued demand for our services. Membership of ACRE also continues to provide CCiL project beneficiaries with a range of support services, including peer led learning, shared advice platforms and practical guidance for village halls.

1.3 Chorley and South Ribble CCG contract to build capacity and capability within the VCSE sector in Central Lancashire, ended in July 2022. An interim grant was received in August 2022 to continue delivery until the end of the financial year.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

- 1.4 Brentwood House continues to offer accommodation to 2 organisations: Selnet and Beanstalk Business Support. Income from this activity contributes to the overhead costs of the building.
- 1.5 Management and support services for Galloway Hall have continued throughout the year. Trustees recognise that this is not offered on a full cost recovery basis and will seek to address this in the next financial year.
- 1.6 CoREN (Community Research and Engagement Network). The purpose of the CoREN is to provide a generative and facilitative platform for ARC/NWC programme members and beyond to exchange knowledge and expertise and to learn from each other to support the development, dissemination, and implementation of health and social care research. This year we provided input and expertise to the continued development and growth of a CoREN for the Applied Research Collaboration (ARC). The Partnerships Manager is a member of the CoREN Leadership Group.
- 1.7 A grant was awarded by David Wilson Homes in recognition of the support given to rural communities.
- 1.8 A grant was received from Spring North as part of a programme to prevent ill health attributed to high blood pressure. Free blood pressure checks and associated guidance were offered, primarily to rural residents through attendance at community events and our family support services.
- 1.9 NAVCA funding was secured to provide training opportunities.
- 1.10 Rural consultation took place in 4 communities to provide insight into how people access health services. This was part of a wider consultation programme delivered by Burnley, Pendle and Rossendale CVS.

2 Childcare

- 2.1 During the year day and out of school care was provided from 4 settings: Jigsaw Burscough, Coolkidz Langho, Coolkidz Roebuck and Coolkidz Sacred Heart. Childcare continued to operate below previous income levels, although all showed a steady increase in the last quarter of the year.
- 2.2 Trustees recognise the impact that COVID-19 has had on childcare recruitment. Whilst there is a shortage of newly qualified staff, there is also an increase in people retiring early or seeking alternative employment.
- 2.3 The charity made a financial investment in a new daycare facility in Hesketh Bank, which opened in January 2023.
- 2.4 Grant funding was received throughout the year to contribute to the provision of holiday club activity through the HAF programme.
- 2.5 Ashton Stepping Stones Grant funding was used to support delivery of family support services.
- 2.6 A grant was received from Spring North to undertake health consultation as part of the family support service.

No fundraising has taken place in this reporting period.

In planning the activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit at a meeting of the trustees.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The principal funding sources are rental income from a resident partner, commissioned work, projects and grant funding, which contribute to core operating costs. Defra funding continues to resource dedicated support to rural communities. A comprehensive review of childcare has identified the need to consider childcare as part of a wider family support offer.

The deficit for the year was £57,890 (2022: deficit of £145,503). Details of income and expenditure for the year are shown in the Statement of Financial Activities on Page 8.

Plans for future periods

1. Following the review of childcare services, work will be undertaken to develop a family support service for people who are struggling financially, have poor health outcomes and need help to maximise opportunities and benefits for their children.
2. Evidence of outcomes from the CCiL project will be used to develop a grant funded needs led project with rural communities to provide wider support to people worse affected by COVID-19 and the cost-of-living crisis.
3. Grant funding will become a more significant part of the charity's income as we seek to create a more balanced, sustainable financial profile.
4. Trustees implemented an internal review of the charity to examine;
 - how activity has met charitable objectives
 - the resources needed to delivery activity and how they have been allocated
 - how income has been generated and used
 - the impact of COVID-19 on income and expenditure
 - the current governance structure.

In 2023/24, trustees will support delivery of an action plan to implement change, improve processes and provide a governance and operational infrastructure fit for the future.

Key management personnel remuneration

The charity applies salaries to management personnel commensurate with duties and that are consistent within the parameters of nationally agreed rates of pay. The Charity considers its key management personnel to be the Chief Executive, Business Director, EYS Lead Manager and Partnership Manager.

Reserves policy

The trustees consider that the free reserves of the charity should be £300,000, being approximately six months' operating expenses.

Unrestricted general funds as at 31 March 2023 were £346,320. Of these funds, £309,009 are held as tangible fixed assets, leaving free reserves of £37,311 (2022: £87,470) which is below the trustees' target, however the trustees will continue to monitor the level of free reserves and take steps to bring it back in line with their policy.

This report was approved by the trustees on 09/11/23 and signed on their behalf


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Denise Partington – Company Secretary

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Community Council of Lancashire T/A Community Futures ('the charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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).

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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 financial statements to be reached.



.....
Mr N P Smith FCCA
21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Date: 9/11/23

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
Income from:					
Charitable activities: community projects	2	195,865	71,657	267,522	192,922
Charitable activities: childcare and family support	3	18,492	276,725	295,217	318,841
Investments	4	-	-	-	50
Total income		214,357	348,382	562,739	511,813
Expenditure on:					
Charitable activities: community projects	5	192,188	111,022	303,210	293,903
Charitable activities: childcare and family support	5	20,422	296,997	317,419	363,413
Total expenditure		212,610	408,019	620,629	657,316
Net income/(expenditure)		1,747	(59,637)	(57,890)	(145,503)
Transfers between funds		(5,520)	5,520	-	-
Other recognised gains / (losses):					
Actuarial gain on defined benefit pension scheme	10	-	-	-	-
Net movement in funds		(3,773)	(54,117)	(57,890)	(145,503)
Reconciliation of funds:					
Total funds brought forward		20,822	400,437	421,259	566,762
Total funds carried forward		17,049	346,320	363,369	421,259

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

BALANCE SHEET

AS AT 31 MARCH 2023

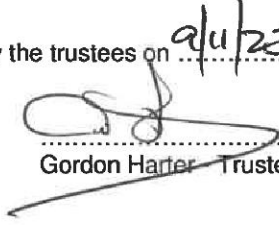
	Note	Restricted Funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Fixed assets					
Tangible assets	7	-	309,009	309,009	312,967
		-	309,009	309,009	312,967
Current assets					
Debtors	8	-	15,723	15,723	24,464
Cash at bank and in hand		31,549	36,012	67,561	95,540
		31,549	51,736	83,285	120,004
Creditors: Amounts falling due within one year	9	(14,500)	(14,425)	(28,925)	(11,712)
Net current assets		17,049	41,562	58,611	108,292
Net assets		17,049	346,320	363,369	421,259
Charity funds					
Restricted funds	12	17,049	-	17,049	20,822
Unrestricted funds					
- Designated reserve	12	-	-	-	25,000
- Pension reserve	12	-	-	-	-
- General funds	12		346,320	346,320	375,437
		17,049	346,320	363,369	421,259

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on 24/1/23 and were signed on their behalf by:


John Hymas - Trustee


Gordon Harter - Trustee

Registered number: 00333713

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash flow from operating activities	(27,979)	(133,447)
Cash flow from investing activities		
Investment income	-	50
Net cash flow from investing activities	-	50
Net decrease in cash and cash equivalents	(27,979)	(133,397)
Cash and cash equivalents brought forward	95,540	228,937
Cash and cash equivalents carried forward	67,561	95,540
Consisting of:		
Cash at bank and in hand	67,561	95,540
Reconciliation of net expenditure for the year to net cash flow from operating activities		
Net expenditure for the year	(57,890)	(145,503)
Investment income received	-	(50)
Depreciation of tangible assets	3,958	4,435
Decrease in debtors	8,741	7,014
Increase in creditors	17,212	657
Net cash flow from operating activities	(27,979)	(133,447)

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company status

The company is a company limited by guarantee (incorporated in England & Wales). 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 £1 per member of the company.

Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain financial instruments at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The trustees are required to assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. The Trustees and Management have put plans in place to manage the situation and monitor reserves levels. At the date of approving these accounts the trustees have a reasonable expectation that the charity will be able to manage the situation and that it has sufficient cash resources to enable it to meet its liabilities as they fall due for at least 12 months from the date of approval. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 which have been raised by the company for particular purposes. The cost 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.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received except for the following:

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Income recognition (continued)

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods;
- When donors impose conditions, which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met; and
- When donors specify that donations and grants, including capital grants, are for restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to activities, they have been allocated on a basis consistent with the use of the resources.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment but not accrued as expenditure.

Support costs have been identified based on the nature of the expense. Occupancy costs and payroll/human resource costs have been allocated to projects based on headcount. IT and general administration costs have been allocated to projects on an equal basis. Line management costs have been allocated to projects based on time spent.

Governance costs include those costs incurred in the governance of the charity's assets and are associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Expenditure is only capitalised when it meets the definition of capital expenditure and when it is deemed to be of material value.

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended. Depreciation is not charged on freehold. As the trustees consider the estimated residual value of freehold property to be greater than the net book value, they believe that both current and accumulated depreciation are immaterial and no provision is made in the accounts. The estimated residual value is expected to be high due to the charity's policy of maintaining the property such that physical deterioration does not occur and the costs of such maintenance are charged in the year of incidence.

Depreciation on other tangible fixed assets is provided at rates calculated to write off the costs of those assets, less their estimated residual value, over their estimated useful lives on the following bases:

- Furniture, fittings and equipment - 10% pa straight line
- Computer equipment - 20% pa straight line

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Debtors

Debtors receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Creditors

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

Pensions

The charity participates in a multi-employer defined benefit scheme for certain employees, operated through Lancashire County Council. The fund is valued at least every three years by a professionally qualified independent actuary. The most recent actuarial valuation available was carried out as at 31 March 2022, done for the purpose of setting future contribution rates, where the actuary indicated that the charity is in surplus for contribution purposes and therefore this position has been maintained. The contributions paid to the scheme have been accounted for in the Statement of Financial Activities (see note 10).

2 Income from charitable activities – community projects

	2023	2022
	£	£
Grants receivable		
Rural Community Action Network – ACRE	44,240	45,240
National Lottery Community Fund – CCiL Project	29,840	15,660
NAVCA VCSE EP	-	1,500
Spring North – Respiratory infection	-	9,570
Lancashire & Social Cumbria Health & Care Partnership	-	5,000
Chorley & South Ribble CCG	27,885	58,046
NHSE Legacy Fund	-	10,000
NAVCA – Training	1,000	-
NHS Lancs & Cumbria Grants - Development Fund	50,000	-
NHS Lancs & Cumbria Grants - ICB Partnership Fund	16,500	-
Coren - Community Research Engagement Network	10,500	-
Spring North - Blood pressure	10,000	-
Burnley, Pendle & Rossendale CVS - Rural Health Research Project	5,900	-
	<u>195,865</u>	<u>145,016</u>
Other income	<u>71,657</u>	<u>47,906</u>
	<u>267,522</u>	<u>192,922</u>

The above amount includes restricted grant income receivable of £212,857 (2022: £76,970). Other income is all unrestricted in both the current and previous years.

Included in other income is coronavirus job retention scheme grants totalling £nil (2022: £1,479).

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3 Income from charitable activities – childcare and family support

	2023 £	2022 £
Grants receivable		
LCC – COVID-19 support		750
Arnold Clark – Community fund	-	1,500
LCC – Local members grant	-	730
Spring North – HAF	16,992	4,760
Spring North – Healthy Child Consultation	1,500	-
	<u>18,492</u>	<u>7,740</u>
Childcare income		
Jigsaw @ Burscough	60,936	55,733
Coolkidz @ Langho	126,633	112,614
Jigsaw & Coolkidz @ Brockholes	33,108	118,141
Jigsaw @ Hesketh Bank	227	-
CoolKidz @ Sacred Heart	29,420	7,111
Coolkidz @ Roebuck	25,447	17,502
Coolkidz S	954	-
	<u>276,725</u>	<u>311,101</u>
	<u>295,217</u>	<u>318,841</u>

The above amount includes restricted grant income receivable of £18,492 (2022: £7,740) for family support services. The remainder represents income received to provide childcare, in the form of nurseries and out of school clubs and is all unrestricted in both the current and previous year.

Included in the childcare income above is coronavirus job retention scheme grants totalling £nil (2022: £12,930).

4 Investment income

	2023 Total £	2022 Total £
Bank and other interest received	<u>-</u>	<u>50</u>
	<u>-</u>	<u>50</u>

Investment income is all unrestricted.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	Community projects		Childcare and family support		Total 2023 £	Total 2022 £
	Direct £	Support £	Direct £	Support £		
Wages and salaries	126,680	83,303	172,759	88,712	471,454	526,715
Agency staff and training	-	5,702	-	878	6,580	7,761
Rent, water rates and council tax	-	1,468	-	18,311	19,779	21,163
Printing, stationery and postage	-	2,964	-	2,817	5,781	8,445
Sundry expenses	-	6,416	-	5,774	12,190	8,062
Repairs and renewals	503	13,316	106	2,634	16,559	13,152
ICT support	-	6,728	-	-	6,728	5,451
Insurance	-	4,065	2,407	108	6,580	5,994
Telephone	-	1,744	-	1,389	3,133	4,131
Travel	1,317	170	2,575	1	4,063	4,029
Depreciation	-	3,958	-	-	3,958	4,435
Project costs	-	21,880	-	-	21,880	5,693
Subscriptions	-	6,024	-	221	6,245	7,328
Governance costs	-	5,546	-	-	5,546	4,993
Legal and professional	177	4,766	3,987	11,899	20,829	20,748
Gas and electricity	-	5,693	-	2,416	8,109	8,279
Bank charges	-	642	-	102	744	725
Advertising	-	147	-	323	470	212
	<u>128,677</u>	<u>174,533</u>	<u>181,834</u>	<u>135,585</u>	<u>620,629</u>	<u>657,316</u>
		<u>303,210</u>		<u>317,419</u>		

Total expenditure includes restricted amounts of £212,610 (2022: £182,427).

Analysis of governance costs	2023 £	2022 £
Independent examiner's remuneration	5,254	4,320
Meeting expenses	284	9
Other governance costs	8	-
	<u>5,546</u>	<u>4,329</u>

Independent examiner's remuneration amounts to an independent examination fee of £1,400 (2022: £1,400) and accountancy fees of £3,854 (2022: £3,340), inclusive of VAT.

The trustees have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds for any governance related costs.

During the year one trustee was paid remuneration of £63,692 (2022: £57,917), including pension contributions of £8,766 (2022: £10,880), strictly for their role as an employee of the charity and not for their services as a trustee. No other trustees received remuneration, benefits in kind or expenses (2022: £nil). There were no transactions with other related parties other than those disclosed in note 13.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6 Staff costs and employee benefits

	2023 £	2022 £
Wages and salaries	400,622	459,406
Social security costs	31,408	30,597
Pension costs	39,425	30,241
	<u>471,455</u>	<u>526,761</u>

The average number of employees during the year was as follows:	2023		2022	
	No	FTE	No	FTE
Administrative/Project management	3	3	3	3
Administrative & Project support staff	4	2	4	4
Family Support & Childcare management	5	4	4	4
Family Support & Childcare staff	17	6	24	24
	<u>29</u>	<u>15</u>	<u>35</u>	<u>20</u>

There are no individual salaries in excess of £60,000 per annum. The total amount of employee benefits received by key management personnel is £201,947 (2022: £186,953).

7 Tangible fixed assets

	Land & buildings £	Furniture fittings & equipment £	Computer equipment £	Total £
Cost				
As at 1 April 2022	295,000	55,830	25,567	376,397
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2023	<u>295,000</u>	<u>55,830</u>	<u>25,567</u>	<u>376,397</u>
Depreciation				
As at 1 April 2022	-	38,589	24,841	63,430
Charge for the year	-	3,532	426	3,958
On disposals	-	-	-	-
As at 31 March 2023	<u>-</u>	<u>42,121</u>	<u>25,267</u>	<u>67,388</u>
Net book value				
As at 31 March 2023	<u>295,000</u>	<u>13,709</u>	<u>300</u>	<u>309,009</u>
As at 31 March 2022	<u>295,000</u>	<u>17,241</u>	<u>726</u>	<u>312,967</u>

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

7 Tangible fixed assets (continued)

Freehold land and buildings included above were recognised using a previous open market existing use valuation basis as a deemed cost on transition to SORP 2015 (FRS102). The trustees are of the belief that the value of the land and buildings would be in excess of £295,000 if they were to be sold as residential property rather than commercial property.

	Land & buildings £
At cost	520,757
Revaluations : Movement due to open market valuation as at 31 December 2002	110,000
: Movement due to open market valuation as at 22 July 2010	<u>(335,757)</u>
Deemed cost on transition	<u>295,000</u>

8 Debtors

	2023 £	2022 £
Trade debtors	<u>15,723</u>	<u>24,464</u>

9 Creditors : Amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,000	-
Other creditors	4,784	3,455
Payments on account	2,900	3,378
Accruals and deferred income	<u>19,240</u>	<u>4,879</u>
	<u>28,924</u>	<u>11,712</u>

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

10 Pensions commitments

The charity participates in a multi-employer defined benefit scheme for certain employees, operated through Lancashire County Council. The fund is valued at least every three years by a professionally qualified independent actuary.

The latest available report by the LCC actuary has been prepared as at 31 March 2022. The report showed that the market value of the assets relating to Community Council of Lancashire's share of the scheme was £2.133 million and that the actuarial value of those assets represented 114% of the benefits that had accrued to members, after allowing for expected future increases in earnings.

Following the most recent actuarial valuation, done for the purpose of setting future contribution rates, the actuary indicated that the surplus attributable to the charity for contribution purposes amounted to £264,000. In accordance with SORP 2018, a pension scheme asset has not been recognised as this surplus is not expected to be recovered in the future.

Since the charity's share of assets and liabilities within the scheme can be determined, the pension scheme should be accounted for as a defined benefit pension scheme in accordance with FRS102. However, the trustees do not believe that it is a worthwhile use of the charity's resources to pay for the actuarial report which would be required to determine the charity's share of assets and liabilities as at 31 March 2023 calculated in accordance with FRS102 and to enable the appropriate disclosures to be made.

As an alternative, since the valuations done as at 31 March 2019 and as at 31 March 2022 for the purposes of setting contribution rates showed surpluses, with effect from the year ended 31 March 2020, the trustees have accounted for the contributions paid to the scheme in the year in the Statement of Financial Activities. Therefore, no further adjustments were required during the year ended 31 March 2023. As a result, as the scheme has not been accounted for in accordance with FRS102, the trustees are unable to quantify the impact of non-compliance with the standard.

11 Commitments under operating leases – land & buildings

At 31 March 2023 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	2023	2022
	£	£
Amounts due within one year	£2,400	1,800

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

12 Statement of funds – current year

	Brought forward £	Incoming resources £	Resources expended £	Transfers/ Revaluation £	Carried forward £
General Funds					
Pension reserve	-	-	-	-	-
General funds	375,437	348,382	(408,019)	30,520	346,320
	375,437	348,382	(408,019)	30,520	346,320
Designated funds	25,000	-	-	(25,000)	-
Total unrestricted funds	400,437	348,382	408,019	5,520	346,320
Restricted funds					
National Lottery Community Fund -CCIL Project	-	29,840	(29,476)	-	364
Rural Community Action Network – ACRE	-	44,240	(44,240)	-	-
NAVCA – Training	-	1,000	(1,000)	-	-
Chorley South Ribble CCG (CP)	3,372	27,885	(31,257)	-	-
NHSE legacy fund - Cohort (CP)	10,000	-	(1,750)	-	8,250
NHS Lancs & Cumbria Grants - Development Fund	-	50,000	(41,565)	-	8,435
NHS Lancs & Cumbria Grants - ICB Partnership Fund	-	16,500	(16,500)	-	-
Coren - Community Research Engagement Network	-	10,500	(10,500)	-	-
Spring North - Blood pressure	-	10,000	(10,000)	-	-
Burnley, Pendle & Rossendale CVS - Rural Health Research Project	-	5,900	(5,900)	-	-
Spring North - Healthy Child Consultation	-	1,500	(1,500)	-	-
ASSN Grant Fund (Childcare)	5,520	-	-	(5,520)	-
Spring North HAF - Holiday and Food programme	-	16,992	(16,992)	-	-
Arnold Clark community fund	1,500	-	(1,500)	-	-
Local members grant LCC	430	-	(430)	-	-
Total restricted funds	20,822	214,357	(212,610)	(5,520)	17,049
Total funds	421,259	562,739	(620,629)	-	363,369

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

12 Statement of funds – prior year

	Brought forward £	Incoming resources £	Resources expended £	Transfers/ Revaluation £	Carried forward £
General Funds					
Pension reserve	-	-	-	-	-
General funds	491,269	359,057	(474,889)	-	375,437
	491,269	359,057	(474,889)	-	375,437
Designated funds	25,000	-	-	-	25,000
Total unrestricted funds	516,269	359,057	(474,889)	-	400,437
Restricted funds					
ASSN Grant Fund (Childcare)	5,520	-	-	-	5,520
Rural Community Action Network – ACRE	-	45,240	(45,240)	-	-
National Lottery Community Fund – GCIL Project	-	15,660	(15,660)	-	-
Preston City Council – Community Champions	29,400	-	(29,400)	-	-
LCC – COVID-19 Support Grant	-	750	(750)	-	-
NAVCA VCSE EP – Local Intelligence	-	1,500	(1,500)	-	-
Chorley South Ribble CCG (CP)	2,573	58,046	(57,247)	-	3,372
NHSE legacy fund (CP)	13,000	10,000	(13,000)	-	10,000
Spring North - Respiratory infection	-	9,570	(9,570)	-	-
Lancashire & Social Cumbria Health & Care Partnership	-	5,000	(5,000)	-	-
Arnold Clark community fund	-	1,500	-	-	1,500
LCC - Local Member Grants Scheme	-	730	(300)	-	430
Spring North HAF	-	4,760	(4,760)	-	-
Total restricted funds	50,493	152,756	(182,427)	-	20,822
Total funds	566,762	511,813	(657,316)	-	421,259

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

12 Statement of funds (continued)

Transfers are made between funds when a restricted project is completed and where inaccuracies in cost apportionment results in a surplus to be taken to the unrestricted fund or a deficit to be made good from the unrestricted fund. No surplus on completion of a restricted project is taken to the unrestricted fund where this is not permitted by the conditions of the original grant funding.

Restricted funds comprise specific projects as follows:

ACRE grant from Defra's Grant in Aid Investment Programme

Used to deliver:

- Local strategic support to rural communities, enabling them to take action
- Sharing learning on sustainable funding models
- Providing access to local intelligence

In the specific areas and work programme priorities identified in the agreement with Defra, activity was focussed on Covid 19 response and recovery work in the rural communities we serve.

National Lottery Community Fund Grant, Connecting Communities in Lancashire Project.

Used to meet the needs of village and community hall volunteers across Lancashire.

NAVCA Training Grant

Used to provide skills training for management staff members.

Chorley and South Ribble CCG Grant

Used to continue employment and project costs to support health and social care transformation outcomes.

NHSE Lancs & Cumbria Grants

Used to:

- allocate small grants to organisational leaders to support the embedding of the VCSE sector within the integrated care system.
- Support VCFSE involvement in the ICB/ICP and programme participation.
- Support delivery and development of the LSC VCSFE Programme.

Spring North Grant, Blood Pressure Project

Used to raise health awareness and reduce hospital visits and admissions across Lancashire through provision of free blood pressure checks and associated health recommendations.

Spring North Grant, Holiday Activity and Food Programme

Used to provide free places at holiday clubs in Preston for children eligible for free school meals or vulnerable families.

Burnley, Pendle and Rossendale CVS Grant, Rural Health Research Project

Used to engage with and consult residents in 4 rural communities to identify barriers to accessing healthcare and listen to their concerns.

Ashton Stepping Stones Nursery (ASSN) Grant Programme

Used to provide family services in the Ashton area of Preston.

CoREN (Community Research and Engagement Network) Grant

Used to provide input and expertise for the development and growth of the network.

COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

13 Related party transactions

During the year, the charity incurred expenditure totalling £18,091 (2022: £12,947) on behalf of Galloway Hall, a separate charity controlled by the Trustees of Community Council of Lancashire, which was then recharged.

£3,000 (2022: £3,000) was also charged to Galloway Hall for business support services.

The balance due from Galloway Hall at the year end was £nil (2022: £nil).