

**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 2024**

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# **COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**

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# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

John Hymas	- Chair
Albert Atkinson	- Vice Chair
Gordon Harter	- Treasurer
Mark Gutteridge	
Laura Yates Fitzsimons	

### 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 2024**

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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 2024. 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. The charity is aware of the need to strengthen the skills of the Board of Trustees and throughout the year, efforts have been made to generate interest in trusteeship by engaging a recruitment agency and encouraging members to nominate candidates.

### **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. Having conducted an internal review of operational procedures this year, trustees have approved actions to develop a longer term strategy to ensure the charity minimises financial risk, strengthens existing services and develops new ones. 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 2024

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### 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.

Although the charity is observing growth in all areas of activity, reduction in income from childcare in previous years continues to impact on cash flow.

The aims for the year were to:

- Continue to deliver high quality childcare services increase levels of income to provide contingencies in each setting.
- Maximise grant income for operational and business activity.
- Continue to develop family support services to help those worst affected by the cost of living crisis.
- Continue to increase support to rural communities.
- Continue to identify long term solutions to funding core activity.

The short term objective is to 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 implement a strategy that will ensure the charity is sustainable and fit for the 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 successfully completed delivery of the Connecting Communities in Lancashire (CCiL) Project in September 2023. Continued work with Lancashire Association of Village and Community Halls (LAVCH) will enable beneficiaries of the project to continue to access advice, guidance and peer support.
- 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.
- 1.3 Chorley and South Ribble CCG interim grant delivery to build capacity and capability within the VCSE sector in Central Lancashire, ended in March 2023. A further grant was received to continue delivery until the end of this financial year.
- 1.4 Brentwood House continues to provide office accommodation to 2 organisations: Selnet and Beanstalk Business Support. Income from this activity contributes to the overhead costs of the building.

# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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- 1.5 Management and support services for Galloway Hall have continued throughout the year. Trustees have not negotiated an increase in payments this year, in recognition of the impact of COVID-19 on income from the hall for the charity.
  - 1.6 CoREN (Community Research and Engagement Network). This year we continued to provide input and expertise to the 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 NAVCA funding was secured to provide peer learning opportunities.
  - 1.8 A grant was received from National Lottery Community Fund for a Village Agents in Lancashire Pilot Project. This is an 18-month project, started in January 2024, to develop a model for a full scheme.
  - 1.9 Awards for All grant funding was used to develop the website, making it more accessible to beneficiaries for a wider purpose.
  - 1.10 A grant was awarded by NHSE Lancs & South Cumbria to Priority Wards Listening & Grants Programme for successful facilitation of a small local grant process and provision of support to applicants.
2. Family Services and 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 continued difficulty in recruitment. The government has continued to provide funding for parents to access free childcare, however this does not fully fund the cost of delivery. We will continue to advocate for fully funded childcare at a national level through membership of Early Years Alliance.
  - 2.3 The charity made a financial investment in a new daycare facility in Hesketh Bank, which opened in January 2023. Unfortunately, Hesketh Bank Community Centre terminated the hire agreement on its premises in September 2023, which prevented the service from continuing and created a financial loss to the charity.
  - 2.4 Grant funding was received throughout the year to contribute to the provision of holiday club activity through the HAF programme.
  - 2.5 Family services have been provided throughout the year and include:
    - Support for families to access financial support, through tax free childcare, NEG vouchers & Universal Credit.
    - Connecting and referring families to other support agencies.
    - Agreement with Sacred Heart Catholic School to provide support to parents.
    - Family support and creche facilities for Sanctuary Cookalongs in Preston.
    - Provision of community food markets.
    - Facilitation of a Christmas toy appeal for Preston children.
    - Provision of a school uniform bank.
  - 2.6 Grants were received from Spring North to deliver health campaigns as part of the family support service.
  - 2.7 A grant was received from the Preston City Council Household Family Support Fund to provide meals and food parcels for children and families.

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 2024

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### Financial review

The principal funding sources for charitable activity are rental income from resident partners, commissioned work, projects and grant funding, which contribute to core operating costs. Defra funding continues to resource dedicated support to rural communities. Principal funding sources for childcare and family support continue to be childcare vouchers, private fees and grants.

The surplus for the year was £173,363 (2023: deficit of £57,890). 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 completion of the internal review and delivery of a short term action plan, trustees will support development of a strategy to achieve a long-term aim for the future.
2. Evidence of outcomes from the Village Agent Pilot project will be used to develop a countywide, funded Village Agent Scheme.
3. Grant funding will continue to be a significant part of the charity's income as we seek to create a more balanced, sustainable financial profile.

### 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 reserves that trustees have set aside seek to balance the need for financial prudence with that of ensuring sufficient funds remain available to deliver the charity's aims and objectives. We intend to maintain our reserves at a level which is at least equivalent to £170,000, being approximately three months' operating expenses.

Unrestricted general funds as of 31 March 2024 were £372,461. Of these funds, £299,865 are held as tangible fixed assets, leaving free reserves of £72,596 (2023: £37,311) 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 31.10.24 and signed on their behalf



.....  
Denise Partington -- Company Secretary

**COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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 31<sup>st</sup> March 2024 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 the 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 2024**

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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: ..... 31/10/24 .....

**COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds £	Unrestricted funds £	2024 Total £	2023 Total £
<b>Income from:</b>					
Charitable activities: community projects	2	514,823	35,207	550,030	267,522
Charitable activities: childcare and family support	3	4,280	302,747	307,027	295,217
Investments	4	188	6	194	-
<b>Total income</b>		<b>519,291</b>	<b>337,960</b>	<b>857,251</b>	<b>562,739</b>
<b>Expenditure on:</b>					
Charitable activities: community projects	5	367,721	44,602	412,322	303,210
Charitable activities: childcare and family support	5	4,348	267,217	271,566	317,419
<b>Total expenditure</b>		<b>372,069</b>	<b>311,819</b>	<b>683,888</b>	<b>620,629</b>
<b>Net income/(expenditure)</b>		<b>147,222</b>	<b>26,141</b>	<b>173,363</b>	<b>(57,890)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Other recognised gains / (losses):</b>					
Actuarial gain on defined benefit pension scheme	10	-	-	-	-
<b>Net movement in funds</b>		<b>147,222</b>	<b>26,141</b>	<b>173,363</b>	<b>(57,890)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		17,049	346,320	363,369	421,259
<b>Total funds carried forward</b>		<b>164,271</b>	<b>372,461</b>	<b>536,732</b>	<b>363,369</b>

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 2024

	Note	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	7	-	299,865	299,865	309,009
		-	299,865	299,865	309,009
<b>Current assets</b>					
Debtors	8		8,097	8,097	15,723
Cash at bank and in hand		184,024	74,975	258,999	67,561
		184,024	83,072	267,096	83,285
Creditors: Amounts falling due within one year	9	(19,753)	(10,476)	(30,229)	(28,925)
<b>Net current assets</b>		164,271	72,596	236,867	58,611
<b>Net assets</b>		164,271	372,461	536,732	363,369
<b>Charity funds</b>					
Restricted funds	12	164,271	-	164,271	17,049
Unrestricted funds					
- General funds	12		372,461	372,461	346,320
		164,271	372,461	536,732	363,369

For the financial year ended 31 March 2024 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 2024 in accordance with section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements of 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 31.10.24 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 2024**

	2024	2023
	£	£
<b>Cash flow from operating activities</b>	<b>191,244</b>	<b>(27,979)</b>
<b>Cash flow from investing activities</b>		
Investment income	194	-
	<u>194</u>	<u>-</u>
<b>Net cash flow from investing activities</b>		-
	<u>191,438</u>	<u>(27,979)</u>
<b>Net decrease in cash and cash equivalents</b>		
Cash and cash equivalents brought forward	67,561	95,540
	<u>258,999</u>	<u>67,561</u>
<b>Cash and cash equivalents carried forward</b>		
	<u>258,999</u>	<u>67,561</u>
<b>Consisting of:</b>		
Cash at bank and in hand	258,999	67,561
	<u>258,999</u>	<u>67,561</u>
<b>Reconciliation of net expenditure for the year to net cash flow from operating activities</b>		
Net income/(expenditure) for the year	173,363	(57,890)
Investment income received	(194)	-
Loss on disposal of tangible fixed assets	6,941	-
Depreciation of tangible assets	2,204	3,958
Decrease in debtors	7,626	8,741
Increase in creditors	1,304	17,212
	<u>191,244</u>	<u>(27,979)</u>
<b>Net cash flow from operating activities</b>		
	<u>191,244</u>	<u>(27,979)</u>

# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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### 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 2024

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### 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 2024

### 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

	2024	2023
	£	£
<b>Grants receivable</b>		
Rural Community Action Network – ACRE	44,240	44,240
National Lottery Community Fund – CCiL Project	14,500	29,840
Chorley & South Ribble CCG	-	27,885
NAVCA – Training	1,500	1,000
NHS Lancs & Cumbria Grants - Development Fund	56,639	50,000
NHS Lancs & Cumbria Grants - ICB Partnership Fund	31,500	16,500
Coren - Community Research Engagement Network	7,000	10,500
Spring North - Blood pressure	10,000	10,000
Burnley, Pendle & Rossendale CVS - Rural Health Research Project	-	5,900
NL Village Agents	12,748	-
NL Awards For ALL	6,024	-
ACRE RHE Programme	17,405	-
NHSE legacy fund - Cohort (CP)	10,000	-
LCC VCFSE Development	50,000	-
LSC Community Listening	5,600	-
LSC Preston Non-Recurrent Grant programme	112,467	-
Brentwood House Trust	135,200	-
	<b>514,823</b>	<b>195,865</b>
<b>Other income</b>	<b>35,207</b>	<b>71,657</b>
	<b>550,030</b>	<b>267,522</b>

The above amount includes restricted grant income receivable of £514,823 (2023: £195,865) for community projects. Other income is all unrestricted in both the current and previous years.

**COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3 Income from charitable activities – childcare and family support**

	2024 £	2023 £
<b>Grants receivable</b>		
Spring North – HAF	14,820	16,992
Spring North – Healthy Child Consultations	14,000	1,500
PCC – Household Support Fund	4,280	-
	<u>33,100</u>	<u>18,492</u>
<b>Childcare income</b>		
Jigsaw @ Burscough	66,013	60,936
Coolkidz @ Langho	149,481	126,633
Jigsaw & Coolkidz @ Brockholes	-	33,108
Jigsaw @ Hesketh Bank	317	227
CoolKidz @ Sacred Heart	28,255	29,420
Coolkidz @ Roebuck	26,592	25,447
Coolkidz @ Samlesbury	-	954
Unrestricted Funds	3,269	-
	<u>273,927</u>	<u>276,725</u>
	<u>307,027</u>	<u>295,217</u>

The above amount includes restricted grant income receivable of £4,280 (2023: £18,492) 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.

**4 Investment income**

	2024 Total £	2023 Total £
Bank and other interest received	<u>194</u>	<u>-</u>
	<u>194</u>	<u>-</u>

**COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Expenditure on charitable activities**

	Community projects		Childcare and family support		Total 2024 £	Total 2023 £
	Direct £	Support £	Direct £	Support £		
Wages and salaries		226,381		224,974	451,355	471,454
Agency staff and training	-	4,171	-	1,671	5,842	6,580
Rent, water rates and council tax		1,844		15,228	17,072	19,779
Printing, stationery and postage		2,251		1,669	3,920	5,781
Sundry expenses		8,336		6,404	14,740	12,190
Repairs and renewals		5,818		1,511	7,329	16,559
ICT support	648	3,120	45	40	3,853	6,728
Insurance	-	4,395	1,886	-	6,281	6,580
Telephone		1,709		829	2,538	3,133
Travel	800	470	2,301	-	3,571	4,063
Depreciation	-	369	-	1,835	2,204	3,958
Project costs	-	134,509	-	54	134,563	21,880
Subscriptions		5,923		197	6,120	6,245
Governance costs	-	1,668	-	200	1,868	5,546
Legal and professional	-	2,789	1,852	3,105	7,546	20,829
Gas and electricity	-	5,543	-	929	6,472	8,109
Bank charges	-	599	-	94	693	744
Advertising	-	979	-	-	979	470
Loss on disposal of assets	-	-	-	6,942	6,942	-
	1,448	410,874	5,884	265,682	676,946	620,629
		<b>412,322</b>		<b>271,566</b>		

Total expenditure includes restricted amounts of £372,069 (2023: £212,610).

Analysis of governance costs	2024 £	2023 £
Independent examiner's remuneration		
- Independent examination fee	1,680	1,680
- Accounting services	-	3,574
Meeting expenses	188	284
Other governance costs	-	8
	<b>1,868</b>	<b>5,546</b>

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 £71,403 (2023: £63,692), including pension contributions of £12,871 (2023: £8,766), 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 in the current and previous year. 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 2024**

**6 Staff costs and employee benefits**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	376,295	400,622
Social security costs	31,064	31,408
Pension costs	43,996	39,425
	<u>451,355</u>	<u>471,455</u>

The average number of employees during the year was as follows:	<b>2024</b>		<b>2023</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
Administrative/Project management	3	3	3	3
Administrative & Project support staff	4	2	4	2
Family Support & Childcare management	5	4	5	4
Family Support & Childcare staff	10	4	17	6
	<u>22</u>	<u>13</u>	<u>29</u>	<u>15</u>

The number of employees whose employee emoluments (excluding employer national insurance and pension contributions) exceeded £60,000 was:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
£60,001 - £70,000	1	1

The total amount of employee benefits received by key management personnel is £267,649 (2023: £201,947).



**COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**9 Creditors : Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,612	2,000
Other creditors	5,279	4,784
Payments on account	2,024	2,900
Accruals and deferred income	<u>20,314</u>	<u>19,240</u>
	<u><b>30,229</b></u>	<u><b>28,924</b></u>

# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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 2024 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 2024. 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 2024 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

	2024 £	2023 £
Amounts due within one year	2,400	2,400

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# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

### 12 Statement of funds – current year

	Brought forward £	Incoming resources £	Resources expended £	Transfers/ Revaluation £	Carried forward £
<b>General Funds</b>					
Pension reserve	-	-	-	-	-
General funds	346,320	337,960	(311,819)	-	372,461
	346,320	337,960	(311,819)	-	372,461
<b>Designated funds</b>	-	-	-	-	-
<b>Total unrestricted funds</b>	346,320	337,960	(311,819)	-	372,461
<b>Restricted funds</b>					
National Lottery Community Fund - Connecting Communities Grant	364	14,500	(14,944)		(80)
NL Village Agents	-	12,748	(12,748)		-
NL Awards For ALL	-	6,024	(6,024)		-
Rural Community Action Network – ACRE	-	44,240	(44,240)		-
ACRE RHE Programme	-	17,405	(17,370)		35
NHSE legacy fund - Cohort (CP)	8,250	10,000	(8,250)		10,000
NHS Lancs & Cumbria Grants - Programme Development Fund	8,435	56,639	(55,442)		9,632
LCC VCFSE Development	-	50,000	(50,000)		-
NHS Lancs & Cumbria Grants - ICB Partnership Fund	-	16,500	(16,500)		-
NHS Lancs & Cumbria Grants - ICB Participation Fund	-	15,000	(11,498)		3,502
Coren - Community Research Engagement Network	-	7,000	(2,706)		4,294
Spring North - Blood pressure	-	10,000	(10,000)		-
LSC Community Listening	-	5,600	(5,600)		-
LSC Preston Non-Recurrent Grant programme	-	112,467	(112,467)		-
NAVCA – Peer Working	-	1,500	-		1,500
Brentwood House Trust	-	135,200	-		135,200
PCC – Household Support Fund	-	4,280	(4,280)		-
Investment income	-	188	-		188
<b>Total restricted funds</b>	17,049	519,291	(372,069)	-	164,271
<b>Total funds</b>	363,369	857,251	(683,888)	-	536,732

# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

### 12 Statement of funds – prior year

	Brought forward £	Incoming resources £	Resources expended £	Transfers/ Revaluation £	Carried forward £
<b>General Funds</b>					
Pension reserve	-	-	-	-	-
General funds	<b>375,437</b>	<b>348,382</b>	<b>(408,019)</b>	<b>30,520</b>	<b>346,320</b>
	<b>375,437</b>	<b>348,382</b>	<b>(408,019)</b>	<b>30,520</b>	<b>346,320</b>
<b>Designated funds</b>	<b>25,000</b>	-	-	<b>(25,000)</b>	-
<b>Total unrestricted funds</b>	<b>400,437</b>	<b>348,382</b>	<b>408,019</b>	<b>5,520</b>	<b>346,320</b>
<b>Restricted funds</b>					
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	(41,585)	-	8,435
NHS Lancs & Cumbria Grants - ICB Partnership Fund	-	16,500	(16,500)	-	-
Coren - Community Research Engagement Network	-	10,500	(10,600)	-	-
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)	-	-
<b>Total restricted funds</b>	<b>20,822</b>	<b>214,357</b>	<b>(212,610)</b>	<b>(5,520)</b>	<b>17,049</b>
<b>Total funds</b>	<b>421,259</b>	<b>562,739</b>	<b>(620,629)</b>	<b>-</b>	<b>363,369</b>

**COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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.

**ACRE small grants programme**

Promotion of the Platinum Jubilee grants programme

**Acre – RHE Programme**

Used to initiate and deliver a Rural Housing Project across rural Lancashire.

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

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

**National Lottery Community Fund Grant, Village Agents in Lancashire Project.**

Used to assess the need for village agents across rural Lancashire.

**National Lottery Awards for All Grant**

Networked communities grant

**NAVCA Grant**

Used to support peer working

**NHSE Lancs & South Cumbria – Priority Wards Listening & Grants programme**

Used to consult, support and administer the priority wards grant programme.

**NHSE Lancs & South 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.

**LCC VCFS Engagement**

- Support delivery and development of the VCSFE in Lancashire.

**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, Asthma Project**

Used to raise health awareness and reduce hospital visits and admissions across Lancashire through provision of information and associated health recommendations.

# COMMUNITY COUNCIL OF LANCASHIRE T/A COMMUNITY FUTURES

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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### 12 Statement of funds (continued)

#### **Spring North Grant, Flu & Covid Project**

Used to raise health awareness and reduce hospital visits and admissions across Lancashire through provision of information 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.

#### **CoREN (Community Research and Engagement Network) Grant**

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

#### **Preston City Council – Household Family Support Fund**

Used to provide food and meals to children and families through our community and childcare activities.

### 13 Related party transactions

During the year, the charity incurred expenditure totalling £5,236 (2023: £18,091) on behalf of Galloway Hall, a separate charity controlled by the Trustees of Community Council of Lancashire, which was then recharged.

£4,050 (2023: £3,000) was also charged to Galloway Hall for business support services.

The balance due from Galloway Hall at the year end was £nil (2023: £nil).