

Company registration number: 00333713

Charity registration number: 702233

COMMUNITY COUNCIL OF LANCASHIRE
KNOWN AS
COMMUNITY FUTURES
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY COUNCIL OF LANCASHIRE
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COMMUNITY COUNCIL OF LANCASHIRE

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REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive Officer	Denise Partington
Registered Office	15 Victoria Road Fulwood Preston Lancashire PR2 8PS The charity is incorporated in England.
Company Registration Number	00333713
Charity Registration Number	702233
Independent Examiner	Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Ashton-on-Ribble Preston PR2 2YP

COMMUNITY COUNCIL OF LANCASHIRE

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TRUSTEES' REPORT

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 2025. 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.

On 6th October 2025 the charity structure changed from a company limited by guarantee to a CIO.

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.

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TRUSTEES' REPORT

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 last year, trustees have guided actions to develop a longer-term strategy to ensure the charity minimises financial risk, strengthens existing services and develops new ones. It is anticipated that the strategy will be in place from September 2025. 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.

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 charity is observing growth in all areas of activity, and income from childcare has shown a surplus.

The aims for the year were to:

- Continue to deliver high quality childcare services and 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 re-build 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 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.

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TRUSTEES' REPORT

Achievements and performance

Activity has been consistent with achievement of objectives.

1. Charitable Activity

- The Defra funded Aid in Investment grant 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.
- The Defra funded Rural Housing Enabler programme delivered on all targets and outcomes for the year; a rural housing partnership was established, and three communities were supported with Housing Needs Surveys and partnership building.
- Lancashire and South Cumbria Integrated Care Board continued to fund support to the Lancashire and South Cumbria VCFSE Alliance.
- 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.
- Management and support services for Galloway Hall have continued throughout the year. As in the previous year, we have not increased charges to support COVID-19 recovery income targets.
- We continued to provide input and expertise through membership of the CoREN (Community Research and Engagement Network) Leadership Group. This supports the development and growth of a CoREN for the Applied Research Collaboration (ARC).
- NAVCA funding was secured to contribute to the development of the national VCSE Alliances collaborative 'Alliance42'.
- Delivery of the pilot project for the development of a Village Agent Scheme in Lancashire has produced significant outcomes for the charity and its beneficiaries. Evidence will be used to develop and submit a funding application to NCLF for a full service in early 2025.
- Awards for All grant funding was used to develop the website, making it more accessible to beneficiaries for a wider purpose.
- A grant was awarded by NHSE Lancs & South Cumbria to the Priority Wards Listening & Grants Programme for successful facilitation of a small local grant process and provision of support to applicants.
- A grant was awarded by Lancashire County Council for administration of a rural warm spaces grant programme. Applications were open to all rural community hubs in Lancashire.

2. Family Services and Childcare

- During the year, day provision and out of school care was provided from 4 settings: Jigsaw Burscough, Coolkidz Langho, Coolkidz Roebuck and Coolkidz Sacred Heart. Childcare income continued to increase and occupancy was at its highest since before Covid-19.
- Trustees recognise the continued difficulty in recruitment.
- The government has continued to provide funding for parents to access free childcare. Whilst this is currently an expanding service on a national level and therefore impacts the charity in a positive way, it 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 and NDNA.

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TRUSTEES' REPORT

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- Grant funding was received throughout the year to contribute to the provision of 3 HAF programmes during the school holiday periods (Easter, Summer, Christmas).
 - 125 online courses were completed via our Noodle Now training platform by our childcare and family support staff.
 - 6 staff attended 3 in person training courses.
 - 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 & Child Benefit.
 - Connecting and referring families to other support agencies e.g. CAMHS, HARV Outreach, Home Start.
 - Agreement with Sacred Heart Catholic School to provide support to parents of the school ended December 2024 because of school budget cuts and structural change.
 - Family support and creche facilities continued to be provided for Sanctuary Cookalongs in Preston.
 - Community food markets and food parcels continued to be provided.
 - Warm hub and stay play services were facilitated at Galloway Hall.
 - In person training courses were provided for parents including Basic First Aid, Confidence and Resilience and Air Fryer Cookery.
 - Grants were 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.

Financial review

The principal funding for charitable activity is from rental income from resident partners, commissioned work and grant funding for projects and capital resources, all of which contribute to operating costs. Defra funding continues to provide a restricted resource to support rural communities. Primary funding sources for childcare and family support continue to be childcare vouchers, private fees and grants.

The surplus for the year was £65,126 (2024: surplus of £173,363). Details of income and expenditure for the year are shown in the Statement of Financial Activities on Page 7.

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.

COMMUNITY COUNCIL OF LANCASHIRE

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TRUSTEES' REPORT

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 2025 were £417,854. Of these funds, £300,545 are held as tangible fixed assets, leaving free reserves of £117,309 (2024: £72,596) 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.

Trustees who served in the year

John Hymas
Mark Gutteridge
Daniel Dixon (appointed 31st October 2024)
Ashley Walker (appointed 31st October 2024)
Gordon Harter (resigned 31st October 2024)
Albert Atkinson (resigned 23rd January 2025)
Laura Yates Fitzsimons (resigned 17th July 2025)

The annual report was approved by the trustees of the charity on 5/11/25 and signed on its behalf by:


.....
Denise Partington
Chief executive officer

COMMUNITY COUNCIL OF LANCASHIRE

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY COUNCIL OF LANCASHIRE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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 FCCA, which is one of the listed bodies.

I have completed my examination. I 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 Community Council of Lancashire 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.

COMMUNITY COUNCIL OF LANCASHIRE

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY COUNCIL OF
LANCASHIRE**



.....
Mr N P Smith
FCCA

21 Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Date: *5/11/25*

COMMUNITY COUNCIL OF LANCASHIRE

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL
RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Charitable activities	3	410,212	325,761	735,973
Investment income	4	249	1,498	1,747
Total income		<u>410,461</u>	<u>327,259</u>	<u>737,720</u>
Expenditure on:				
Charitable activities	5	(365,256)	(291,081)	(656,337)
Total expenditure		<u>(365,256)</u>	<u>(291,081)</u>	<u>(656,337)</u>
Net income		<u>45,205</u>	<u>36,178</u>	<u>81,383</u>
Net movement in funds		45,205	36,178	81,383
Reconciliation of funds				
Total funds brought forward		<u>372,461</u>	<u>164,271</u>	<u>536,732</u>
Total funds carried forward	14	<u>417,666</u>	<u>200,449</u>	<u>618,115</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Charitable activities	3	337,954	519,103	857,057
Investment income	4	6	188	194
Total income		<u>337,960</u>	<u>519,291</u>	<u>857,251</u>
Expenditure on:				
Charitable activities	5	(311,819)	(372,069)	(683,888)
Total expenditure		<u>(311,819)</u>	<u>(372,069)</u>	<u>(683,888)</u>
Net income		<u>26,141</u>	<u>147,222</u>	<u>173,363</u>
Net movement in funds		26,141	147,222	173,363
Reconciliation of funds				
Total funds brought forward		<u>346,320</u>	<u>17,049</u>	<u>363,369</u>
Total funds carried forward	14	<u>372,461</u>	<u>164,271</u>	<u>536,732</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 14.

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(REGISTRATION NUMBER: 00333713)

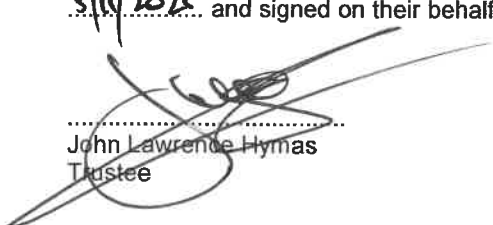
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 £
Fixed assets					
Tangible assets	8	300,545	205	300,750	299,865
Current assets					
Debtors	9	6,487	-	6,487	8,097
Cash at bank and in hand	10	120,838	223,497	344,335	258,999
		127,325	223,497	350,822	267,096
Creditors: Amounts falling due within one year	11	(10,204)	(23,253)	(33,457)	(30,229)
Net current assets		117,121	200,244	317,365	236,867
Net assets		417,666	200,449	618,115	536,732
Funds of the charity:					
Restricted income funds					
Restricted funds		-	200,449	200,449	164,271
Unrestricted income funds					
Unrestricted funds		417,666	-	417,666	372,461
Total funds	14	417,666	200,449	618,115	536,732

For the financial year ended 31 March 2025 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 2025 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.

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 31/03/2025 and signed on their behalf by:



 John Lawrence Hymas
 Trustee

The notes on pages 12 to 23 form an integral part of these financial statements.

COMMUNITY COUNCIL OF LANCASHIRE

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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 income		65,126	173,363
Adjustments to cash flows from non-cash items			
Depreciation		2,602	2,204
Investment income		(1,747)	(194)
		<u>65,981</u>	<u>175,373</u>
Working capital adjustments			
Decrease in debtors	9	1,610	7,626
Increase in creditors	11	<u>19,484</u>	<u>1,304</u>
Net cash flows from operating activities		<u>87,075</u>	<u>184,303</u>
Cash flows from investing activities			
Interest received		1,747	194
Acquisitions of tangible assets		(3,486)	-
Proceeds from sale of tangible assets		<u>-</u>	<u>6,941</u>
Net cash flows from investing activities		<u>(1,739)</u>	<u>7,135</u>
Net increase in cash and cash equivalents		85,336	191,438
Cash and cash equivalents at 1 April		<u>258,999</u>	<u>67,561</u>
Cash and cash equivalents at 31 March		<u><u>344,335</u></u>	<u><u>258,999</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 23 form an integral part of these financial statements.

COMMUNITY COUNCIL OF LANCASHIRE

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

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

Community Council of Lancashire 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 notes.

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.

COMMUNITY COUNCIL OF LANCASHIRE

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

Income and endowments

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:

- 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.

Expenditure

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

Tangible fixed assets

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 and amortisation

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:

Asset class	Depreciation method and rate
Furniture and equipment	10% pa straight line
Computer equipment	20% pa straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

COMMUNITY COUNCIL OF LANCASHIRE

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

Fund structure

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.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total funds £
Community projects	35,678	319,856	355,534
Childcare and family support	374,534	5,905	380,439
Total for 2025	410,212	325,761	735,973
Total for 2024	337,954	519,103	857,057

4 INVESTMENT INCOME

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income; Bank and other interest receivable	249	1,498	1,747
Total for 2025	249	1,498	1,747
Total for 2024	6	188	194

COMMUNITY COUNCIL OF LANCASHIRE

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

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Activity undertaken directly	Activity support costs	2025	2024
	£	£	£	£
Community projects	19,968	301,533	321,501	412,322
Childcare and family support	-	334,835	334,835	271,566
	<u>19,968</u>	<u>636,368</u>	<u>656,336</u>	<u>683,888</u>

In addition to the expenditure analysed above, there are also governance costs of £1,680 (2024 - £1,680) which relate directly to charitable activities. See note for further details.

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 £75,110 (2024: £71,403), including pension contributions of £13,581 (2024: £12,871), 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 16.

COMMUNITY COUNCIL OF LANCASHIRE

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

6 STAFF COSTS

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	394,996	376,295
Social security costs	30,752	31,063
Pension costs	35,651	43,996
	<u>461,399</u>	<u>451,354</u>

The average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Administrative & Project management	3	3
Administrative & Project support staff	2	2
Family Support & Childcare management	4	4
Family Support & Childcare staff	5	4
	<u>14</u>	<u>13</u>

The number of employees whose emoluments fell within the following bands was:

	2025	2024
	No	No
£60,001 - £70,000	1	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the charity were £281,340 (2024 - £267,649).

COMMUNITY COUNCIL OF LANCASHIRE

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

7 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

8 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2024	295,000	40,158	25,567	360,725
Additions	-	205	3,282	3,487
At 31 March 2025	<u>295,000</u>	<u>40,363</u>	<u>28,849</u>	<u>364,212</u>
Depreciation				
At 1 April 2024	-	35,353	25,507	60,860
Charge for the year	-	1,885	717	2,602
At 31 March 2025	<u>-</u>	<u>37,238</u>	<u>26,224</u>	<u>63,462</u>
Net book value				
At 31 March 2025	<u>295,000</u>	<u>3,125</u>	<u>2,625</u>	<u>300,750</u>
At 31 March 2024	<u>295,000</u>	<u>4,805</u>	<u>60</u>	<u>299,865</u>

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.

9 DEBTORS

	2025 £	2024 £
Trade debtors	5,751	8,097
Prepayments	736	-
	<u>6,487</u>	<u>8,097</u>

10 CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash on hand	1,286	652
Cash at bank	<u>343,049</u>	<u>258,347</u>
	<u>344,335</u>	<u>258,999</u>

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

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,616	2,612
Payments on Account	1,869	2,024
Other creditors	8,778	5,279
Accruals	18,194	20,314
	<u>33,457</u>	<u>30,229</u>

12 PENSION AND OTHER SCHEMES

Pension 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.

COMMUNITY COUNCIL OF LANCASHIRE

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

13 COMMITMENTS

Capital commitments

At 31 March 2025 the charity had future minimum lease payments under non-cancellable operating leases as set out below:

The total amount contracted for but not provided in the financial statements was £2,400 (2024 - £2,400).

COMMUNITY COUNCIL OF LANCASHIRE

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

14 FUNDS

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds - Incoming resources	372,461	410,461	(365,256)	417,666
Total unrestricted funds	372,461	410,461	(365,256)	417,666
Restricted funds				
National Lottery Community Fund - Connecting Communities Grant	(80)	-	80	-
NL Village Agents	-	66,887	(51,029)	15,858
NL Awards for ALL	-	2,068	(2,068)	-
ACRE RHE Programme	35	60,248	(61,218)	(935)
NHSE legacy fund - Cohort	10,000	(10,000)	-	-
NHS Lancs & Cumbria Grants - Programme Development Fund	9,632	70,339	(71,494)	8,477
NHS Lancs & Cumbria Grants - ICB Partnership Fund	-	16,500	(16,493)	7
NHS Lancs & Cumbria Grants - ICB Participation Fund	3,502	1,300	(4,074)	728
Coren - Community Research Engagement Network	4,294	3,500	(7,794)	-
NAVCA - Peer working	1,500	250	(2,477)	(727)
Brentwood House Trust	135,388	1,498	(940)	135,946
PCC - Household Support Fund	-	4,280	(4,280)	-
RWH	-	50,000	(7,000)	43,000
Community futures	-	21,566	(21,302)	264
ACRE	-	44,240	(44,240)	-
Family support/childcare	-	1,625	(3,794)	(2,169)
	164,271	334,301	(298,123)	200,449
Total funds	536,732	744,762	(663,379)	618,115

COMMUNITY COUNCIL OF LANCASHIRE

KNOWN AS COMMUNITY FUTURES

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds - Incoming resources	346,320	337,960	(311,819)	372,461
Total unrestricted funds	346,320	337,960	(311,819)	372,461
Restricted funds				
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	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	-	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
	<u>17,049</u>	<u>519,291</u>	<u>(372,069)</u>	<u>164,271</u>
Total funds	<u>363,369</u>	<u>857,251</u>	<u>(683,888)</u>	<u>536,732</u>

COMMUNITY COUNCIL OF LANCASHIRE

KNOWN AS COMMUNITY FUTURES

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

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	300,545	205	300,750
Current assets	127,325	223,497	350,822
Current liabilities	<u>(10,204)</u>	<u>(23,253)</u>	<u>(33,457)</u>
Total net assets	<u>417,666</u>	<u>200,449</u>	<u>618,115</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	299,865	-	299,865
Current assets	83,073	184,023	267,096
Current liabilities	<u>(10,477)</u>	<u>(19,752)</u>	<u>(30,229)</u>
Total net assets	<u>372,461</u>	<u>164,271</u>	<u>536,732</u>

16 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

Galloway Hall

During the year, the charity incurred expenditure totalling £13,452 (2024: £5,236) on behalf of Galloway Hall, a separate charity controlled by the Trustees of Community Council of Lancashire, which was then recharged.

£5,400 (2024: £4,050) was also charged to Galloway Hall for business support services. . At the balance sheet date the amount due to/from Galloway Hall was £Nil (2024 - £Nil).

17 NON-ADJUSTING EVENTS AFTER THE FINANCIAL PERIOD

On 6th October 2025 the charity structure changed from a company limited by guarantee to a CIO.