

Company registration number: 02668971

Charity registration number: 1008190

Blackburn with Darwen Council for Voluntary Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

KM
1st Floor, Block C
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Blackburn with Darwen Council for Voluntary Service

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Blackburn with Darwen Council for Voluntary Service

Reference and Administrative Details

Trustees	S C Ledbetter T Fazal H L Allen-Robson A Abbas S Shah M T Sidat
Secretary	J G Hodgkinson
Chief Executive Officer	J G Hodgkinson
Charity Registration Number	1008190
Company Registration Number	02668971
Registered Office	Boulevard Centre Cathedral Quarter Blackburn BB1 1EZ
Auditor	KM 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Barclays Bank plc 72/78 St James Street Burnley Lancashire BB11 1NH

Blackburn with Darwen Council for Voluntary Service

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Trustees

S C Ledbetter

T Fazel

H L Allen-Robson (appointed 24 January 2023)

A Abbas (appointed 19 July 2022)

S Shah (appointed 16 December 2022)

M T Sidat

R P T Duckworth (resigned 6 December 2023)

L C Kershaw-Calvert (resigned 24 January 2023)

P R Mason (resigned 20 October 2022)

P Mathauda (resigned 6 December 2023)

R V McDonald (resigned 19 July 2022)

B A Todd (resigned 19 July 2022)

Objectives and activities

Policies and objectives

The principal object of the charity is to promote any charitable purpose for the benefit of the community, in the local government districts of Blackburn with Darwen, Lancashire and its environs, and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness. To build capacity of third sector organisations and provide them with the necessary information, support and services to enable them to pursue or contribute to any charitable purpose within the area of benefit. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Activities for achieving the objectives

The trustees receive a quarterly update on actions derived from the strategic plan and review progress towards implementing the strategy every year and review the strategy itself. The content of the plan is discussed at the annual planning days for staff and trustees and the strategic plan will be formally reviewed by the trustees at its first Executive Committee of the financial year each year.

Grant making policies

All small grant programmes managed by Community CVS are managed in accordance with guidance and rules set down by our external partners. They are for activities which conform to the objects of our charity and are distributed to eligible voluntary, community and faith sector organisations to undertake charitable activities.

Fundraising disclosures

Community CVS continues to seek grant funding, contracts and service level agreements from national, regional and local partners to deliver services that are in keeping with our objectives and meet identified needs of the local community within Blackburn with Darwen and Lancashire.

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Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 6 December 1991, as amended by Special Resolution on 12 February 1998, and on 16 December 2014. The charitable company is a registered charity number 1008190.

Recruitment and appointment 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.

Induction and training of trustees

A Trustee handbook, including roles and responsibilities, has been prepared for all new Trustees. All new trustees meet with the Chair and Chief Executive as part of the induction process and go through the Trustee handbook. Resources are available to support Trustees to meet their individual training needs to help them perform their duties as Trustees. Planning days are held with Trustees and staff on an annual basis.

Organisational structure

During the year, the charity employed on average 42 staff to deliver our activities and projects. All staff are responsible to the Chief Executive and ultimately, the trustees/directors. The trustees set the strategic framework within which the Chief Executive and management team operate. The trustees meet as a minimum six times per year as a Board of Trustees and more when required. The trustees receive regular reports on all aspects of the organisation, including finance, human resources, marketing & communications, health & safety, service activities, quality & performance, etc.

Major risks and management of those risks

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. These major risks are the impact of short term funding, changes in funding streams, changes to key personnel and changes in local and central government policy.

Our strategy, review of activities and future developments

Our strategic framework guides everything we do. During 2022-2023, we undertook a fundamental strategic review to determine our future direction in a world totally transformed by the impact of the COVID 19 Pandemic, over 10 years of austerity, Brexit, the cost of living crisis, etc. Our communities are facing many challenges, including:-

Social Challenges:

- Growing population and creation of new communities
- Developing the capabilities of disadvantaged populations and creating pathways so they can achieve their potential
- Mobilising communities and tackling social isolation and high levels of physical and mental ill health

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Trustees' Report

- Widening inequalities, poverty and deprivation

Technological Challenges:

- The digital gap between digital 'haves' and 'have nots' is widening – need for a strategic approach to digital inclusion
- Need to improve the use of digital technologies and data within the VCFSE Sector

Economic Challenges:

- Enabling the 1/3rd of the adult population who are unemployed or economically inactive to move closer to and into the labour market
- Supporting residents with the cost of living crisis
- Promoting entrepreneurship and helping businesses across the public, commercial and social economies to develop, grow, be more inclusive, create more better paid jobs and be more socially and environmentally responsible.

Environmental Challenges:

- Deteriorating natural spaces in need of love and attention
- General lack of awareness and action within our communities
- Poor housing conditions and urban spaces that need to change
- Need for leadership on climate change and co-ordinated action across communities and sectors.
- Blackburn with Darwen has declared a climate emergency, has created a people's jury on climate change, which has shared their findings and is implementing the recommendations a way forward.

Political Challenges:

- National Government needs to devolve more and include the VCFSE sector as an equal partner in public policy initiatives.
- Lancashire is playing 'catch up' in terms of devolution.
- The NHS transformation within Lancashire and South Cumbria has stalled and more holistic community approaches that combine clinical and non-clinical interventions need to be developed across the system.

During the review and strategic process, we used

- appreciative enquiry as a methodology to discover our core values and strengths, dream about our aspirations for the future, design the building blocks to get there and establish a clear road map to achieve our destiny and deliver our future.
- external consultants to interview staff and volunteers, facilitate a two day CVS team 'away day' and support trustees at an away day.
- Staff and volunteers to engage widely across our communities and held a Together Everyone Achieves More Conference (May 2023) attended by over 300 local residents, volunteers and paid staff from the voluntary, community, faith and social enterprise groups and organisations across Blackburn with Darwen.

The outcome of the process has created a framework for the next 10 years – which will develop, evolve and transform as our communities, the VCFSE sector and all the stakeholders change over the same period. We will be responsive to the needs of the communities we serve, their aspirations, hopes and fears, the opportunities that present themselves – but always focused on achieving positive impact – socially, economically and environmentally.

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Trustees' Report

OUR STRATEGY:

CONNECTING PEOPLE, GROWING COMMUNITIES

Our Mission:

“To support individuals, organisations and communities to achieve their full potential”

Our Vision:

For CVS to lead positive social, economic and environmental change transforming how the VCFSE Sector works collaboratively with the public and private sectors.

For CVS to be a valued community partner, recognized as the lead local infrastructure support organisation for communities within Blackburn with Darwen and elsewhere.

Our Values

Community Stewardship: valuing service to the community over self-interest and believing everyone has a responsibility to support positive social change for our community now and in the future. To advocate on behalf of our communities, especially the most vulnerable.

Co-operation and Solidarity: valuing mutual support with everyone helping each other to deliver positive social change.

Equity and Fairness: valuing the well-being of everyone and striving to achieve social, economic and environmental justice for all.

Non-Judgemental: valuing everyone for who they are without prejudice or judgement.

Voluntary Action: valuing people and organisations giving their time freely to help other people within our communities.

Willingness to Listen, Learn & Innovate: valuing trying new ideas and new approaches to tackling some of the deep seated socio-economic and environmental challenges that our communities face.

Our Strategic Objectives

Taking Action: Leading and Advocating for Change on things that matter to our communities

Support: Creating collaborations and partnerships to tackle the challenges we face.

Resource: building the capabilities of individuals, organisations and communities to lead change

Volunteer: creating an effective volunteer eco-system to support our communities.

Our Outcomes

Socially: To build fairer, more active, more connected and resilient communities.

Economically: To build an inclusive and mixed economy with higher levels of entrepreneurial activity and a more creative, skilled and productive workforce.

Environmentally: To mobilise our communities to take greater care of our natural world and our climate.

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Trustees' Report

REVIEW OF ACTIVITIES

The review of activities over the past year is organised under our four new emerging strategic objectives.

Action: Leading and Advocating for Change on things that matter to our communities

Action on Climate Change: People's Jury on Climate Change (August 2022 to January 2023)

Working alongside the local authority and key stakeholders, Community CVS sat on the oversight panel for the People's Jury on Climate Change. We offered space within the Boulevard Centre to host all the meetings of the People's Jury. We listened to their report and have committed to working alongside the People's Jury and our partners to implement their recommendations – especially focused on raising awareness and mobilising communities to be more active in conserving and appreciating our green spaces and the natural environment.

VCFSE Manifesto for Lancashire (June 2022)

Working alongside VSNW, LACVS and VCFSE Leaders across Lancashire to implement the VCFSE Manifesto and its nine priorities -

- Equality and social justice for all: tackling poverty in Lancashire
- VCFSE Sector as an equal partner
- Economic Model that works for Lancashire
- Community Well-Being and person and community centered public service models
- Green communities
- Pioneer a Lancashire Social Prescribing Model
- A Safer Lancashire
- Helping people into employment
- Adequate VCFSE Sector resources to play our full part in the future of Lancashire.

Our CEO supported LACVS to submit a successful grant application to the National Lottery Community Fund to drive forward the implementation of the Manifesto, which will begin in 2023-2024.

Action for Jobs: Strengthening Communities Passport to Health and Employment

Economic Inactivity and Worklessness remain persistent structural challenges within Blackburn with Darwen and the main urban centres of Lancashire such as Blackpool, Burnley, Hyndburn, Pendle and Preston – which feature amongst the most deprived local authorities in the country. Community CVS led a partnership approach with Burnley, Pendle and Rossendale CVS and the Volunteer Centre Blackpool, Wyre and Fylde to help those furthest away from the labour market.

During the year,

- We recruited 332 unemployed or economically inactive residents (115% of our target);
- 106 (32%) achieved a positive outcome in terms of gaining employment, moving into education or training or job search (for the economically inactive).
- The majority of participants also reported improvements to their health and well-being.

For the project as a whole, the characteristics of the participants are as follows:

- 83% lived in a jobless household
- 54% have a level 1 qualification or lower (with 24% having no qualifications and 45% not having an English qualification)

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- 49% Have a physical or mental impairment or condition that has a long-term negative impact on their ability to do normal activities
- 44% consider that they have a disability that limits their ability to work
- 34% are in recovery from alcohol or substance misuse
- 26% have dependent children
- 23% are ex-offenders
- 15% are lone parents.

The project supported people with multiple disadvantage and worked alongside the DLUCH/Lottery funded Changing Futures Programme that aimed to support residents who were in recovery from addiction, had experience of the criminal justice system, had a mental health conditions, were homeless or living in temporary accommodation, and had experience of domestic abuse either as a survivor or as a perpetrator.

Support: Creating collaborations and partnerships to tackle the challenges we face.

Bowel Cancer Screening Programme

Working alongside Blackpool NHS Foundation Trust, GPs across Lancashire and South Cumbria and charities and community groups supporting the most vulnerable in our community, our health promotion team has during 2022-2023:

- delivered call for a kit clinics in 84 GP practices across Lancashire and South Cumbria (with the majority taking place in Blackburn with Darwen and Greater Preston).
 - o 581 non responders attended face to face with 97% ordering a kit
 - o 450 non responders had a telephone consultation with 88% ordering a kit
 - o 58% of non responders ordered, completed and returned the kit with 2.45% being invited for further tests after something was detected.
- Distributed small grants to community groups to raise awareness of bowel cancer - including
 - o Bangladesh Welfare Association
 - o East Lancashire Community Action Project
 - o Little Harwood Curry Club
 - o Sahara
 - o Veterans in Communities
- Held a conference with national speakers (October 2022) where the team launched their inflatable bowel and the e-learning package that the team has developed to raise awareness of bowel cancer amongst frontline staff within the healthcare system across the public and VCFSE sectors.

SENDIASS

Working with families with children and young people with special educational needs and/or disabilities, local schools and colleges, Blackburn with Darwen Borough Council and the local integrated healthcare system, our team provides independent, impartial information, advice and support to parents and carers, and professionals across the public and VCFSE sectors. In numbers, for 2022-2023, the service

- Received 3428 enquiries (or 16 per working day) as follows:
 - o 49% from parents
 - o 29% from schools
 - o 11% from the local authority
 - o 10% from partners across the public and VCFSE Sectors
- Received 412 unique referrals;
- Attended 313 case meetings with parents and professionals (3 meetings every 2 working days).

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- Attended 13 home visits with parents and their children and young people
- Attended 34 multi-agency partners meetings involving parents and professionals across the public and VCFSE Sectors

Spark Collaborative Community Asset Fund

During the year we set up a new Community Assets Fund on behalf of the Spark Recovery Collaborative and distributed the following 8 grants worth £16,892:

- Blackburn with Darwen Youth Awareness Project
- Breakthrough Brain Health
- Bureau Centre for the Arts CIC
- Darwen Community Drumming Circle
- Rise and Shine
- Shad Chefs
- Sober Bee
- Talk Ourselves Well man Collective.

More generally we work across the Spark Recovery Collaborative and the wider community to help people in recovery from alcohol or substance misuse to become active in the wider community, volunteering, joining activities and community groups, etc.

Resource: building the capabilities of individuals, organisations and communities to lead change

CAPACITY BUILDING

Small Grants

We continue to administer the BwD Community Fund on behalf of Brian Mercer Trust. During the year we held four rounds of the fund and approved grants as follows:

- R5 (May 22) – 11 grants approved worth £7180.
- R6 (Sept 22) – 10 grants approved worth £6358.
- R7 (Oct 22) – 28 grants approved worth £19,100.
- R8 (Feb 23) – 11 grants approved worth £8962.
- Total: 50 small grants worth £41,600.

DEVELOPMENT

a) Community Development

Throughout the year we have advised individuals and community groups about setting up new VCFSE organisations, about improving governance, about grant funding, about recruiting and supporting volunteers, about data protection, cyber security, and lots and lots of other things.

b) DR!VE: Economic Development

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Community CVS was a partner to SELNET's DR!VE project supporting residents, businesses and social enterprises within Blackburn with Darwen and East Lancashire to become more entrepreneurial. During 2022-2023, we provided 12 hours business advice to 57 potential entrepreneurs to develop their business idea and be enterprise ready; provided 12 hours business advice to 50 new business start ups or established businesses, the majority of whom were social enterprises; and provided business diagnostics to 10 businesses/social enterprises.

Overall the project was amazingly successful and had the following outcomes:



TRAINING CENTRE

a) Awareness Training for the Mental Health Workforce Across Lancashire and South Cumbria

Late in the year, we secured a grant to work with asylum seekers and refugees to develop a training package that will raise awareness of the issues that the asylum seeker and refugee community faces to train the mental health workforce and better prepare them to support the asylum seeker and refugee community. The work to develop and then deliver the training will start in 2023-2024.

b) Upskilling the Health and Social Care Workforce Across Lancashire

The project is to upskill Small to Medium Sized Enterprises in the VCFSE or private sectors who contribute towards improved health and well-being in its widest sense (i.e. the wider or social determinants of health). The upskilling is to prepare the organisations for the potential growth within the health economy. All organisations supported will undertake an organisational diagnostic to understand the business needs and priorities. From the diagnostic we will work with the management team to develop a training plan and then deliver training that meets the priorities of the organisation. We are working with LACVS partners and other infrastructure bodies across Lancashire on the project.

During the year, we have

- recruited 929 employees to participate in training

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- o 81% were female
- o 40% did not have basic skills
- o 33% were aged 50 or over
- o 14% were from an ethnic minority background
- trained 409 to gain a full qualification or a unit of qualification
 - o 14 basic English
 - o 258 in a vocational topic at level 2 or below
 - o 137 in a vocational topic at level 3 or higher
 - o Many more received non accredited training

Volunteer: creating an effective volunteer eco-system to support our communities.

Community Volunteer Awards 2022

The 2nd awards evening after the break for the COVID 19 Pandemic. It keeps getting bigger and better. Feedback includes:

“Really enjoyed the evening. Like the venue – really feels like an occasion, which is quite right! It’s lovely to hear all the positive stories of people who are doing so much good in their communities. And the food and the entertainment were good (especially liked the brass band!)”

“It was just a thoroughly enjoyable evening. I think the programme with all the details about the nominees is really important so that everyone can really find out why those people have been chosen. And the stories themselves are just brilliant. I don’t think anyone can have left without a smile on their faces!”

“We as a group were really made up about winning. It came as a big surprise when we won. It feels really good that people are recognising our work, though, and more so that people are recognising that there is a need for groups like ours.”

“The whole setting was really nice. The food was top notch. I really liked that we had entertainment from local organisations. It gave it more of a personal feel.”

“The amazing thing about the Community Volunteer Awards is the diversity of the groups, attending and winning – its inspiring everyone working to the common goal of making Blackburn with Darwen a better place, thank you to everyone and you all deserve to win “

“We thought it was a great success and vibrant occasion that brings so many people together to celebrate many aspects of our vibrant and diverse community. Thanks to you and all at CVS for the all the work you do to make it such a success.”

“Thank you for a fantastic evening. So humbled to see so many people making BwD a better place to live. The room looked magnificent and my family and friends were so impressed with the whole affair. Well done Donna and your team for the enormous efforts in making the evening so special.”

CHIP IN PARTNERSHIP

In April 2022, Blackburn with Darwen was one of 19 partnerships nationally to be successful and secured a £299,624. We were the only area in the North West. Our project will focus on supporting young adults aged 16 to 30 years old to volunteer within the arts, cultural, heritage, sports and physical activity or the environment. CVS recruited the partnership co-ordinator who started in role in August 2022 and the project support officer who started in January 2023. The partnership of 19 organisations across the public and VCFSE Sectors were offered training to be able to mentor the young people. The project runs for two years and we are exploring ways of continuing beyond the initial phase.

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Trustees' Report

FUTURE DEVELOPMENTS

Taking Action: Leading and Advocating for Change on things that matter to our communities

- Develop a community organising programme and seek resources to mobilise local communities to take action on improving our most deprived neighbourhoods
- Seek resources to take forward the recommendations of the People's Jury on Climate Change – especially around developing open green spaces and caring for our natural world

Support: Creating collaborations and partnerships to tackle the challenges we face.

- Develop the Blackburn with Darwen Community Network to be the voice of the VCFSE Sector
- Bring together partners to mobilise our communities to take action on becoming fairer communities with more inclusive economies and protect our natural environment

Resource: building the capabilities of individuals, organisations and communities to lead change

- Continue our work in supporting people experiencing multiple disadvantages to be active in the life of the community around them, volunteering, learning, make social connections, reflecting on what needs to change in their lives and pursuing new opportunities – including employment or career opportunities.
- Continue our work to get more embedded at the neighbourhood level – helping local communities to develop their responses to what matters to them. As well as communities of place, also support communities of identity, interest and/or circumstances to develop pathways and solutions that meet their needs and aspirations.
- Continue developing our work to help people start up in business, help more people to set up community groups, charities and social enterprises and develop a new economic model
- Seek resources to develop leadership and management training for the health and social care and VCFSE Sectors and develop other training opportunities to respond to the needs of our communities and our workforce.

Volunteer: creating an effective volunteer eco-system to support our communities.

- Continue to advocate for and being the voice of volunteering – developing new ways to promote and celebrate volunteering.
- Continue to support the development of the Chip in Partnership, other volunteer partnerships and developing a more strategic approach to developing the volunteer ecosystem.
- Seek lead volunteer organisation quality accreditation for Community CVS and consider developing a volunteer quality standards mark in partnership with other volunteer infrastructure
- Develop our training offer for volunteers and volunteer organisers
- Expand our volunteer infrastructure offer to new geographies.
- use volunteering as a stepping stone towards employment and better health and wellbeing and as a way of supporting people experiencing multiple disadvantage or other forms of disadvantage to develop their confidence, skills and experience to improve their life opportunities.

THANK YOU

A BIG Thank you to everyone who supports us

We would like to thank our commissioners, grant funders, sponsors, public sector, VCFSE Sector and Private Sector partners, including:-

- Age UK Blackburn with Darwen

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- Al Imdaad Foundation
- BBC Radio Lancashire
- Blackburn and Darwen Junior Brass Band
- Blackburn College
- Blackburn Foodbank
- Blackburn Rovers Community Trust
- Blackburn Rovers FC
- Blackburn with Darwen Borough Council
- Blackburn with Darwen Carers Service
- Blackburn with Darwen Hive Network
- Blackburn with Darwen Interfaith Forum
- Blackburn Youth Zone
- Boost Lancashire
- Brian Mercer Trust
- Bureau Centre for the Arts CIC
- Burnley, Pendle and Rossendale CVS
- Calico Group
- Care Station Northwest
- Community and Business Partners CIC
- Department for Work and Pensions (European Union)
- DPM Security
- Early Break
- East Lancashire Hospice
- Eric Wright Charitable Trust
- Farleys Solicitors LLP
- Good Things Foundation
- Healthwatch Blackburn with Darwen
- Herbert Parkinsons (part of the John Lewis Partnership)
- Hyndburn and Ribble Valley CVS
- IMO
- Lancashire Association of CVSS
- Lancashire BME Network
- Lancashire Police and Crime Commissioner
- Lancashire Skills Hub
- Lancashire Women
- Lancaster District CVS
- McDonalds

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- Morrisons PLC
- NAVCA and the VCS Emergencies Partnership
- Newground Together
- NHS - Blackpool NHS Teaching Hospitals Trust,
- NHS - East Lancashire NHS Teaching Hospitals Trust
- NHS - NHS England
- NHS - Lancashire and South Cumbria Integrated Care Board
- NHS – Lancashire and South Cumbria NHS Foundation Trust
- Nightsafe
- Preston City Council
- Preston Community Network
- Red Rose Recovery Lancashire
- SELNET
- Shelter
- Spring North
- Suez Recycling
- Star Tissue UK
- The Well-Being Farm
- Tristar Printers, Sign & Display
- Trueman Change
- VOICE
- Voluntary Sector North West
- Volunteer Centre Blackpool, Wyre and Fylde
- West Lancashire CVS
- Wish Centre – Blackburn and Darwen District Without Abuse

Financial review

The year ended 31st March 2023 was a year of growth with a 35% increase in income, although approx 13% of total income was from ESF funds (referred to elsewhere in this report). Overall surplus in the year was £281k. At 31st March 2023 the two buildings were valued at a total of £1m, resulting in an exceptional depreciation charge of £1m.

Total funds at the year end amounted to £1,436k and are detailed in the notes to the accounts.

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Policy on reserves

Community CVS aims to hold free reserves of between 3 and 6 months of the resources expended on the core costs of the charity excluding funding which is primarily passed directly on in grants and specific service level agreements. This will enable current activities and liabilities to be met in the event of a significant drop in funding.

The CVS Board of Trustees recognise the good progress that is being made in building our reserves and will look to strengthen them during the forthcoming year.

At the year end the following designated funds are held:

Strategic Investment Fund - £101,436 - set aside for future recruitment of senior staff

Business continuity - £130,170 - set aside to cover potential redundancy costs

Buildings Fund - for future capital works on the Boulevard Centre and the Community Hub

Restricted funds at the year end:

Buildings- £378,642 - Boulevard Centre acquisition and works undertaken and funded in previous years less impairment less secured mortgage

ESF - £64234 - unspent funds to be used in 2023/24.

Principal funding sources

During the period, the principal funding was received from Blackburn with Darwen Borough Council, the NHS and European Social Fund to undertake charitable activities, which are described in the Review of Activities. The European Social Fund grants are due to end on the 31st December 2023. As part of the Strategic Review process, the Senior Management Team are devising strategies, in consultation with staff, and to put before the CVS Board of Trustees for approval to replace these funding sources at the appropriate level to undertake future charitable activities that are linked to our strategy going forward.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21 December 2023 and signed on its behalf by:



.....
M T Sidat
Trustee

Blackburn with Darwen Council for Voluntary Service

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Blackburn with Darwen Council for Voluntary Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Independent Auditor's Report to the Members of Blackburn with Darwen Council for Voluntary Service

Opinion

We have audited the financial statements of Blackburn with Darwen Council for Voluntary Service (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Blackburn with Darwen Council for Voluntary Service

Independent Auditor's Report to the Members of Blackburn with Darwen Council for Voluntary Service

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

Blackburn with Darwen Council for Voluntary Service

Independent Auditor's Report to the Members of Blackburn with Darwen Council for Voluntary Service

- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we identified laws and regulations which were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on material balances for which robust, substantive analytical procedures have been undertaken to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Blackburn with Darwen Council for Voluntary Service

**Independent Auditor's Report to the Members of Blackburn with Darwen Council for
Voluntary Service**



.....
Mark R Heaton FCCA (Senior Statutory Auditor)
For and on behalf of KM, Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

21 December 2023

Blackburn with Darwen Council for Voluntary Service

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations and legacies		141	-	141	3,842	-	3,842
Charitable activities	4	642,007	1,276,636	1,918,643	450,394	944,356	1,394,750
Investment income	5	40	-	40	257	-	257
Other income	6	102,182	-	102,182	90,332	-	90,332
Total income		744,370	1,276,636	2,021,006	544,825	944,356	1,489,181
Expenditure on:							
Charitable activities	7	(551,724)	(1,188,114)	(1,739,838)	(468,437)	(926,310)	(1,394,747)
Other expenditure	8	-	(1,002,571)	(1,002,571)	-	-	-
Total expenditure		(551,724)	(2,190,685)	(2,742,409)	(468,437)	(926,310)	(1,394,747)
Net income/(expenditure)		192,646	(914,049)	(721,403)	76,388	18,046	94,434
Transfers between funds		98,240	(98,240)	-	-	-	-
Other recognised gains and losses							
Gains/losses on revaluation of fixed assets		117,178	-	117,178	-	-	-
Net movement in funds		408,064	(1,012,289)	(604,225)	76,388	18,046	94,434
Reconciliation of funds							
Total funds brought forward		585,697	1,455,165	2,040,862	509,309	1,437,119	1,946,428
Total funds carried forward	19	993,761	442,876	1,436,637	585,697	1,455,165	2,040,862

The notes on pages 24 to 34 form an integral part of these financial statements.

Blackburn with Darwen Council for Voluntary Service

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 19.

Blackburn with Darwen Council for Voluntary Service

(Registration number: 02668971)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,000,000	1,935,387
Current assets			
Debtors	16	541,955	775,948
Cash at bank and in hand		<u>596,375</u>	<u>22,424</u>
		1,138,330	798,372
Creditors: Amounts falling due within one year	17	<u>(221,513)</u>	<u>(193,915)</u>
Net current assets		<u>916,817</u>	<u>604,457</u>
Total assets less current liabilities		1,916,817	2,539,844
Creditors: Amounts falling due after more than one year	18	<u>(480,180)</u>	<u>(498,982)</u>
Net assets		<u><u>1,436,637</u></u>	<u><u>2,040,862</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		442,876	1,455,165
Unrestricted income funds			
Unrestricted funds		<u>993,761</u>	<u>585,697</u>
Total funds	19	<u><u>1,436,637</u></u>	<u><u>2,040,862</u></u>

The financial statements on pages 20 to 34 were approved by the trustees, and authorised for issue on 21 December 2023 and signed on their behalf by:



.....
M T Sidat
Trustee

The notes on pages 24 to 34 form an integral part of these financial statements.

Blackburn with Darwen Council for Voluntary Service

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (expenditure)/income		(604,225)	94,434
Adjustments to cash flows from non-cash items			
Depreciation	8	(533,221)	49,997
Investment income	5	(40)	(257)
Revaluation of land and buildings		<u>1,468,608</u>	<u>-</u>
		331,122	144,174
Working capital adjustments			
Decrease/(increase) in debtors	16	233,993	(400,281)
Increase in creditors	17	<u>27,598</u>	<u>130,487</u>
Net cash flows from operating activities		592,713	(125,620)
Cash flows from investing activities			
Interest receivable and similar income	5	40	257
Cash flows from financing activities			
Repayment of loans and borrowings	17	<u>(18,802)</u>	<u>(22,330)</u>
Net increase/(decrease) in cash and cash equivalents		573,951	(147,693)
Cash and cash equivalents at 1 April		<u>22,424</u>	<u>170,117</u>
Cash and cash equivalents at 31 March		<u><u>596,375</u></u>	<u><u>22,424</u></u>

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

The notes on pages 24 to 34 form an integral part of these financial statements.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in , 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.

The address of its registered office is:

Boulevard Centre
Cathedral Quarter
Blackburn
BB1 1EZ

These financial statements were authorised for issue by the trustees on 21 December 2023.

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

Blackburn with Darwen Council for Voluntary Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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.

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.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Judgements and key sources of estimation uncertainty

Judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both periods.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation

The depreciation expense is the recognition of the decline in the value of the asset and allocation of the cost of the asset over the periods in which the asset will be used. Judgements are made as to the estimated useful life of the assets. These judgements are regularly reviewed to reflect the changing environment.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

Impairment of fixed assets

The charity assesses the impairment of tangible fixed assets subject to depreciation whenever events or changes in circumstances indicate that the carrying value may not be recoverable. These judgments are regularly reviewed to reflect the changing environment.

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable activities	642,007	1,276,636	1,918,643	1,394,750

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable on bank deposits	40	40	257

6 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fees and supplies	8,202	8,202	10,649
Rental income	93,980	93,980	79,683
	<u>102,182</u>	<u>102,182</u>	<u>90,332</u>

7 Expenditure on charitable activities

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs	-	-	43,220	43,220	-
Grant funding of activities	-	-	62,641	62,641	88,341
Staff costs	-	322,495	694,599	1,017,094	885,904
Governance costs	24,941	5,818	-	30,759	10,136
	<u>24,941</u>	<u>328,313</u>	<u>800,460</u>	<u>1,153,714</u>	<u>984,381</u>

In addition to the expenditure analysed above, there are also governance costs of £30,759 (2022 - £10,136) which relate directly to charitable activities. See note 9 for further details.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Other expenditure

	Restricted funds	Total 2023
	£	£
Impairment of freehold building	1,002,571	1,002,571
	<u>1,002,571</u>	<u>1,002,571</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2023	Total 2022
	Designated	General	£	£
	£	£		
Audit fees				
Audit of the financial statements	-	5,818	5,818	3,000
Other governance costs	24,941	-	24,941	-
Allocated support costs	-	-	-	7,136
	<u>24,941</u>	<u>5,818</u>	<u>30,759</u>	<u>10,136</u>

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023	2022
	£	£
Audit fees	5,818	3,000
	<u>5,818</u>	<u>3,000</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	884,240	777,865
Social security costs	78,779	61,140
Pension costs	54,075	45,774
	<u>1,017,094</u>	<u>884,779</u>

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

	2023	2022
	No	No
Charitable activities	<u>54</u>	<u>42</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £222,066 (2022 - £232,883).

13 Auditors' remuneration

	2023	2022
	£	£
Audit of the financial statements	<u>5,818</u>	<u>3,000</u>

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	2,468,608	195,741	2,664,349
Revaluations	<u>(1,468,608)</u>	<u>-</u>	<u>(1,468,608)</u>
At 31 March 2023	<u>1,000,000</u>	<u>195,741</u>	<u>1,195,741</u>
Depreciation			
At 1 April 2022	533,846	195,116	728,962
Charge for the year	<u>(533,846)</u>	<u>625</u>	<u>(533,221)</u>
At 31 March 2023	<u>-</u>	<u>195,741</u>	<u>195,741</u>
Net book value			
At 31 March 2023	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
At 31 March 2022	<u>1,934,762</u>	<u>625</u>	<u>1,935,387</u>

16 Debtors

	2023 £	2022 £
Trade debtors	72,970	90,733
Prepayments	10,926	5,840
Accrued income	<u>458,059</u>	<u>679,375</u>
	<u>541,955</u>	<u>775,948</u>

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	24,000	24,000
Trade creditors	61,682	46,983
Other taxation and social security	7,656	24,537
Other creditors	-	241
Accruals	128,175	98,154
	<u>221,513</u>	<u>193,915</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2023 £	2022 £
Bank loan - Barclays Bank	<u>24,000</u>	<u>24,000</u>

The bank loan is secured on the properties owned by the charity.

18 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	<u>480,180</u>	<u>498,982</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023 £	2022 £
Bank loan - Barclays Bank	<u>480,180</u>	<u>498,982</u>

The bank loan is secured on the properties owned by the charity.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
General Funds	277,738	744,370	(520,010)	92,879	-	594,977
<i>Designated</i>						
Fixed assets	131,103	-	(31,714)	(99,389)	-	-
Strategic Investment Fund	66,856	-	-	34,580	-	101,436
Business continuity	100,000	-	-	30,170	-	130,170
Buildings fund	10,000	-	-	40,000	-	50,000
Revaluation reserve	-	-	-	-	117,178	117,178
	<u>307,959</u>	<u>-</u>	<u>(31,714)</u>	<u>5,361</u>	<u>117,178</u>	<u>398,784</u>
Total unrestricted funds	<u>585,697</u>	<u>744,370</u>	<u>(551,724)</u>	<u>98,240</u>	<u>117,178</u>	<u>993,761</u>
Restricted funds						
Fixed assets	1,281,302	-	(1,045,791)	143,131	-	378,642
Big Local Trust	2,363	(2,363)	-	-	-	-
ESF – Action for Jobs	-	603,666	(396,258)	(207,408)	-	-
ESF – Upskilling	105,126	685,995	(685,995)	(40,892)	-	64,234
Brian Mercer Charitable Trust	66,374	(10,662)	(62,641)	6,929	-	-
	<u>1,455,165</u>	<u>1,276,636</u>	<u>(2,190,685)</u>	<u>(98,240)</u>	<u>-</u>	<u>442,876</u>
Total funds	<u>2,040,862</u>	<u>2,021,006</u>	<u>(2,742,409)</u>	<u>-</u>	<u>117,178</u>	<u>1,436,637</u>

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	392,453	544,825	(468,437)	(191,103)	277,738
<i>Designated</i>					
Fixed assets	-	-	-	131,103	131,103
Match funding projects	66,856	-	-	-	66,856
Business continuity	40,000	-	-	60,000	100,000
Boulevard centre	10,000	-	-	-	10,000
	<u>116,856</u>	<u>-</u>	<u>-</u>	<u>191,103</u>	<u>307,959</u>
Total unrestricted funds	<u>509,309</u>	<u>544,825</u>	<u>(468,437)</u>	<u>-</u>	<u>585,697</u>
Restricted funds					
Buildings	1,348,866	-	(67,564)	-	1,281,302
Big Local Trust	2,363	-	-	-	2,363
ESF – Action for Jobs	-	263,588	(263,588)	-	-
ESF – Upskilling	-	670,775	(565,649)	-	105,126
Brian Mercer Charitable Trust	72,805	-	(6,431)	-	66,374
Eric Wright Charitable Trust	13,085	-	(13,085)	-	-
Small grants	-	9,993	(9,993)	-	-
	<u>1,437,119</u>	<u>944,356</u>	<u>(926,310)</u>	<u>-</u>	<u>1,455,165</u>
Total funds	<u>1,946,428</u>	<u>1,489,181</u>	<u>(1,394,747)</u>	<u>-</u>	<u>2,040,862</u>

Transfers between funds in the current year are analysed as follows:

Designated funds are renamed and levels reviewed (as detailed in the Trustees report).

Brian Mercer Charitable Trust - £6,929: grants payable in excess of grants received. Excess met from general reserve.

Fixed assets and revaluation reserve - the buildings were revalued at 31st March 2023, with appropriate adjustments made. The amounts in credit on these funds are calculated based on net book value less bank borrowings, secured on these properties.

ESF upskilling: understatement of expenditure in year ended 31st March 2022 of £40,892.

ESF Action for Jobs: understatement of expenditure in years ended 31st March 2021 and 2022 less understatement of income in year ended 31st March 2022 of £207,408.

Blackburn with Darwen Council for Voluntary Service

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	400,000	600,000	1,000,000
Current assets	636,961	281,606	219,763	1,138,330
Current liabilities	(41,983)	(24,000)	(155,530)	(221,513)
Creditors over 1 year	-	(258,822)	(221,358)	(480,180)
Total net assets	594,978	398,784	442,875	1,436,637

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	654,085	1,281,302	1,935,387
Current assets	350,732	176,856	270,784	798,372
Current liabilities	(169,915)	(24,000)	-	(193,915)
Creditors over 1 year	-	(498,982)	-	(498,982)
Total net assets	180,817	307,959	1,552,086	2,040,862

21 Related party transactions

Blackburn with Darwen Council for Voluntary Service is a corporate trustee of three charitable incorporated organisations, Blackburn Community Foundation, Darwen Community Foundation and Neighbourhood Community Action. During the financial year, the following transactions were undertaken between the organisations: Blackburn Community Foundation - Nil (2022 £nil); Darwen Community Foundation received a donation of £100 (2022 - £100); Neighbourhood Community Action £nil (2022 - £16,600). The three charitable incorporated organisations are managed at arms' length of Blackburn with Darwen Council for Voluntary Service.

Roger Duckworth, who was a trustee of Blackburn with Darwen Council for Voluntary Service is also a trustee of the Brian Mercer Trust. Blackburn with Darwen Council for Voluntary Service manage a grant fund called the Blackburn with Darwen Community Fund that is supported by the Brian Mercer Trust. Roger Duckworth sat on the grant panel that makes decision on how the grants are allocated. Roger Duckworth resigned as a trustee of Blackburn with Darwen Council for Voluntary Service on the 06th December 2023 and has also resigned from the Brian Mercer Trust.

Sajida Shah, who is a trustee of Blackburn with Darwen Council for Voluntary Service is also a committee member of the Kiran Ladies Group. During the year, the Kiran Ladies Group received two grants worth £925 (2022 £495) from the Community Fund. Sajida was not involved in the grant panel that made that award.

Garth Hodgkinson, CEO of Blackburn with Darwen Council for Voluntary Service is also a trustee and/or a director of Blackburn Community Foundation, Darwen Community Foundation and Lancashire Association of Councils for Voluntary Service. During the year, Blackburn with Darwen Council for Voluntary Service received Kickstart payments for the young people we have supported from Lancashire Association of Councils for Voluntary Service totalling £15,878 (2022 £59,613) and received payments for VOICE engagement work around the impact of COVID 19 on behalf of NHS England from Lancashire Association of Councils for Voluntary Service totalling £5601 (2022 £nil).