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

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

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

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COMMUNITY SOLUTIONS NORTH WEST LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

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

Company registered number

07516227

Charity registered number

1180530

Registered office

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

Accountants

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

Bankers

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

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

The charity aims of Community Solutions are:

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

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

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

Achievements and performance

a. REVIEW OF ACTIVITIES

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

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

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

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

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

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

Support Services

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

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

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

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

Financial review

a. GOING CONCERN

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

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

resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

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

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

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

Structure, governance and management

a. CONSTITUTION

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

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

c. REMUNERATION POLICY

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

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

e. RISK MANAGEMENT

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

Plans for future periods

a. FUTURE DEVELOPMENTS

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

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

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Community Solutions North West Ltd for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Paul Counsell
Chair of Trustees

COMMUNITY SOLUTIONS NORTH WEST LTD
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated:

Courtney Wright BA Hons ACCA

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

COMMUNITY SOLUTIONS NORTH WEST LTD
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

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

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

COMMUNITY SOLUTIONS NORTH WEST LTD
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REGISTERED NUMBER: 07516227

BALANCE SHEET
AS AT 31 MARCH 2023

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

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf, by:

Trustee

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

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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	17	<u>(47,574)</u>	<u>(45,249)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,131)	(4,750)
Proceeds from sale of assets		-	2,000
Net cash used in investing activities		<u>(1,131)</u>	<u>(2,750)</u>
Change in cash and cash equivalents in the year		(48,705)	(47,999)
Cash and cash equivalents brought forward		<u>325,061</u>	<u>373,060</u>
Cash and cash equivalents carried forward	18	<u>276,356</u>	<u>325,061</u>

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

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

Community Solutions North West Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

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

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

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

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

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

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

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

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

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

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Turnover

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

1.7 Intangible fixed assets and amortisation

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

1.8 Tangible fixed assets and depreciation

All assets costing more than £1000 are capitalised.

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

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

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

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

1. ACCOUNTING POLICIES (continued)

1.9 Interest receivable

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

1.10 Debtors

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

1.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Pensions

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

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

1. ACCOUNTING POLICIES (continued)

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

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

3. TRADING ACTIVITIES

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

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

4. DIRECT COSTS

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

5. GOVERNANCE COSTS

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

COMMUNITY SOLUTIONS NORTH WEST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
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6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

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

7. TURNOVER

All turnover arose within the United Kingdom.

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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

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

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

9. AUDITORS' REMUNERATION

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

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**NOTES TO THE FINANCIAL STATEMENTS
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10. STAFF COSTS

Staff costs were as follows:

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

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

2023	2022
No.	No.
25	24

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

11. INTANGIBLE FIXED ASSETS

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

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

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS

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

14. CREDITORS: Amounts falling due within one year

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

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

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

Other taxation and social security

	2023	<i>2022</i>
	£	<i>£</i>
PAYE/Ni control	9,151	<i>10,715</i>
VAT control	877	<i>-</i>
	<hr/> 10,028 <hr/>	<hr/> <i>10,715</i> <hr/>

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

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

Restricted Funds

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

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

15. STATEMENT OF FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

LCC Connect – a grant to encourage train travel.

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

Groundwork, One Stop – A grant towards support groups.

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

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

Onward Homes – A grant towards support groups.

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

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

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

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

BBO Boundaries - A grant to provide boundaries training courses.

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**NOTES TO THE FINANCIAL STATEMENTS
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15. STATEMENT OF FUNDS (continued)

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

STATEMENT OF FUNDS - PRIOR YEAR

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

SUMMARY OF FUNDS - CURRENT YEAR

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

SUMMARY OF FUNDS - PRIOR YEAR

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

COMMUNITY SOLUTIONS NORTH WEST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
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16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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18. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

19. RELATED PARTY TRANSACTIONS

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

20. POST BALANCE SHEET EVENTS

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

21. CONTROLLING PARTY

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