

Registered number: 2668971  
Charity number: 1008190

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
(A company limited by guarantee)

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**Trustees**

AA Mulla  
P Mathauda  
PR Mason  
RV McDonald  
BA Todd  
M Bailey (resigned 31.03.19)  
M Hilton (resigned 31.03.19)  
HM Thomson (resigned 31.03.19)  
SC Ledbetter  
T Fazal (appointed 01.04.19)  
MT Sidat (appointed 01.04.19)

M Bailey  
SC Ledbetter  
A Whittaker-Stewart  
T Fazal (resigned 30.06.17)  
RV McDonald  
M Hilton (appointed 14.12.16)  
HM Thomson (appointed 24.01.17)

**Company registered number**

2668971

**Charity registered number**

1008190

**Registered office**

Boulevard Centre  
Cathedral Quarter  
Blackburn  
Lancashire  
BB1 1EZ

**Company secretary**

JG Hodgkinson

**Chief executive officer**

JG Hodgkinson

**Accountants**

CW Accountants Ltd  
30 Brotherston Drive  
Blackburn  
Lancashire  
BB2 4FJ

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**Advisers (continued)**

**Bankers**

Barclays  
8/14 Darwen Street  
Blackburn  
Lancashire  
BB2 2BZ

**Solicitors**

Farleys Solicitors  
Unit C1, Hursthood Court  
Duttons Way  
Shadsworth Business Park  
Blackburn  
Lancashire  
BB1 2PT



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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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The Trustees present their annual report together with the financial statements of the charity for the 1 April 2018 to 31 March 2019. 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 charity 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.

The charity is also known under the name Community CVS.

**Objectives and Activities**

**a. 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.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The trustees will receive a quarterly update on actions derived from the strategic plan and will review progress towards implementing the strategy every year and will 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. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives through the planning process and looking forward to plan our future activities.

**c. 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. During the year – we created two new charities Blackburn Community Foundation and Darwen Community Foundation to accelerate our ability to fundraise and generate additional income to give out as grants for the benefit of our local communities.

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

Community CVS has a strategic plan, which guides everything we do. The vision document linked to the strategic plan was first adopted in September 2013 following a major strategic review and has been updated on an annual basis. The strategy includes the following, vision, values, mission statement and strategic ambitions.

**Please see the appendix at the end of the financial statements for a more detailed report on the strategic framework of the charity.**

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**d. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT - continued**

The trustees will receive a quarterly update on actions derived from the strategic plan and will review progress towards implementing the strategy every year and will 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. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives through the planning process and looking forward to plan our future activities

**e. VOLUNTEERS**

Community CVS is managed by a board of up to twelve Trustees, who freely volunteer their time to sit on the Executive Committee and oversee the strategic direction of the organisation. In addition, the committee members frequently liaise with the management team offering advice and support with a variety of tasks including participating in the recruitment process for new members of staff. Collectively their time given to CVS activity represents an estimated 200 volunteer hours, which if one conservatively values this time at £15 per hour the volunteer effort equates to £3,000. All trustees are supported by the Chief Executive.

In addition, we use volunteers throughout what we do, helping to run reception, delivering activities, providing 1-2-1 peer support. We have over 300 volunteers registered on our volunteer bank, who volunteer with ourselves and our close partners. Collectively in 2018-2019, they undertook over 50,000 hours of volunteering worth in monetary terms the equivalent of over £500,000 based on the average wage in Blackburn with Darwen.

**Achievements and performance**

**a. REVIEW OF ACTIVITIES**

The trustees' have reviewed our activities over the past year using our four building blocks of what we are about.

**These building blocks include the support, action, resource and volunteer and more detail is given in the appendix at the end of these financial statements.**

**b. FUNDRAISING ACTIVITIES/INCOME GENERATION**

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.

**c. INVESTMENT POLICY AND PERFORMANCE**

The Trustees retain funds in an interest bearing account and take advantage of the interest received albeit at currently low interest rates.

**Financial review**

**a. GOING CONCERN**

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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

.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 Executive Committee recognise that our free reserves are at a low level and are embarking on a new business strategy to create surpluses that will allow the organization to build up its reserves once more.

**c. PRINCIPAL FUNDING**

During the period, principal funding was received from Blackburn with Darwen Borough Council and the National Health Service in order to achieve the majority of the objectives and activities mentioned earlier in the Review of Activities. With the impact of austerity, there has been a reduction in contract and grant income with some work being reduced or ended altogether – which has presented financial challenges to the organisation.

As an organization, we are committed to diversifying our income streams so that we are not too dependent on any one source of income and managing the potentially financially volatile environment in a measured and managed way.

Going forward – we intend to create new legal entities that can help both with our own diversification, but also to help grow voluntary and community action and help build community resilience especially within our most deprived communities.

**Structure, governance and management**

**a. CONSTITUTION**

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.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

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

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**c. POLICIES ADOPTED FOR THE 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.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

During the year, the charity employed on average 32 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 an Executive Committee 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.

**e. RELATED PARTY RELATIONSHIPS**

There are no related party relationships.

**f. RISK MANAGEMENT**

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.

**Plans for future periods**

**a. FUTURE DEVELOPMENTS**

During the 2019-20 period the charity will continue to develop their building blocks mentioned previously (ie support, action, resource and volunteer).

**Please see the appendix at the end of these financial statements for a more detailed report.**

**MEMBERS' LIABILITY**

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

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also 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

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 24 December 2019 and signed on their behalf by:

Trustee

*Amulla*

ABDUL MULLA

Trustee

*Paul R. Mason*

PAUL R. MASON

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN WITH DARWEN COUNCIL  
FOR VOLUNTARY SERVICE (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2019.

This report is made solely to the charity'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 charity'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 charity and the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity (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 charity 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 charity'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.



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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**INDEPENDENT EXAMINER'S STATEMENT**

Since the charity'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 AAT and an affiliated member of ACIE, 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 charity 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: 24 December 2019

Gillian Davies    AAT qualified and affiliated member of ACIE

CW Accountants Ltd  
30 Brotherston Drive  
Blackburn BB2 4FJ

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	-	13,205	13,205	-
Charitable activities	3	437,778	399,940	837,718	742,401
Other trading activities	4	-	89,984	89,984	91,434
Investments	5	-	98	98	135
Other income	6	-	1,206	1,206	5,790
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>437,778</b>	<b>504,433</b>	<b>942,211</b>	<b>839,760</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	8,9	479,547	428,618	908,165	728,194
<b>TOTAL EXPENDITURE</b>	10	<b>479,547</b>	<b>428,618</b>	<b>908,165</b>	<b>728,194</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(41,769)</b>	<b>75,815</b>	<b>34,046</b>	<b>111,566</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(41,769)</b>	<b>75,815</b>	<b>34,046</b>	<b>111,566</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		1,608,651	223,794	1,832,445	1,720,879
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,566,882</b>	<b>299,609</b>	<b>1,866,491</b>	<b>1,832,445</b>

The notes on pages 12 to 28 form part of these financial statements.



**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 2668971**

**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

	Note	£	2019 £	£	2018 £
<b>FIXED ASSETS</b>					
Tangible assets	13		1,775,463		1,821,229
<b>CURRENT ASSETS</b>					
Debtors	14	337,134		272,121	
Cash at bank and in hand		44,606		74,685	
		<u>381,740</u>		<u>346,806</u>	
<b>CREDITORS: amounts falling due within one year</b>	15	(27,988)		(55,717)	
<b>NET CURRENT ASSETS</b>			<u>353,752</u>		<u>291,089</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,129,215</u>		<u>2,112,318</u>
<b>CREDITORS: amounts falling due after more than one year</b>	16		(262,724)		(279,873)
<b>NET ASSETS</b>			<u>1,866,491</u>		<u>1,832,445</u>
<b>CHARITY FUNDS</b>					
Restricted funds	17		1,566,882		1,608,651
Unrestricted funds	17		299,609		223,794
<b>TOTAL FUNDS</b>			<u>1,866,491</u>		<u>1,832,445</u>

The charity'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 charity 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 charity 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 24 December 2019 and signed on their behalf, by:

Trustee

*AMulla*

*ABDEL MERRA*

Trustee

*Paul R. Mason*, *PAUL R. MASON*

The notes on pages 12 to 28 form part of these financial statements.

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

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

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**1. ACCOUNTING POLICIES (continued)**

**1.4 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 income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity 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 charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity 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 charity 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 charity 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 charity which is the amount the charity 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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**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.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

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

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

**1.6 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

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:

Freehold property	-	2% straight line
Office equipment	-	25% straight line

**1.7 Interest receivable**

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

**1.8 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.

**1.9 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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**1. ACCOUNTING POLICIES (continued)**

**1.10 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 charity 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.

**1.11 Financial instruments**

The charity 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.

**1.12 Pensions**

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

**1.13 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 charity 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 charity 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**

	<b>Restricted funds 2019 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Donations	-	13,205	13,205	-

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Endowment funds 2019 £	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Grants and service level agreements	-	437,778	399,940	837,718	742,401
<i>Total 2018</i>	<i>107,931</i>	<i>377,241</i>	<i>257,229</i>	<i>742,401</i>	

**GRANTS AND SERVICE LEVEL AGREEMENTS**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
LCC Central Gateway (LACVS)	-	17,648	17,648	14,015
BwD Borough Council	10,000	39,118	49,118	54,950
NHS Blackburn with Darwen	-	172,211	172,211	149,431
Henry Smith Charity	24,700	-	24,700	24,500
BwD BC Children's Services	-	229	229	28,000
Big Lottery Awards for All	2,215	-	2,215	5,969
Big Local Trust - Shadsworth with Whitebirk				
Community Grant Fund	19,775	-	19,775	10,500
Selnet Ltd - BBO AOP/IIY/CF	11,418	-	11,418	-
Big Lottery - BBO Reach It	60,838	-	60,838	25,575
Reaching Communities -- Ways to Wellbeing	101,538	-	101,538	111,680
NCB Independent Supporters SENDIASS	-	63,472	63,472	20,833
ESF Strengthening Communities				
Volunteering in Lancashire	131,294	-	131,294	133,507
Families Health & Wellbeing Consortium	-	100,845	100,845	100,931
Home Office - Building Stronger Britain				
Together	26,000	-	26,000	5,510
Change Grow Live	-	6,417	6,417	7,000
Brian Mercer Charitable Trust	40,000	-	40,000	40,000
Eric Wright Charitable Trust	10,000	-	10,000	10,000
<b>Total</b>	<b>437,778</b>	<b>399,940</b>	<b>837,718</b>	<b>742,401</b>

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**4. RENT, ROOM HIRE AND OFFICE SERVICES**

	<b>Restricted funds 2019 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Rent, room hire and office services	-	89,984	89,984	82,714
Consultancy and training fees	-	-	-	8,720
	-	89,984	89,984	91,434
<i>Total 2018</i>	-	91,434	91,434	

**5. INVESTMENT INCOME**

	<b>Restricted funds 2019 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Bank interest receivable	-	98	98	135
<i>Total 2018</i>	-	135	135	

**6. OTHER INCOMING RESOURCES**

	<b>Restricted funds 2019 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Funding for marketing and design services	-	1,206	1,206	5,790
<i>Total 2018</i>	-	5,790	5,790	



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FOR THE YEAR ENDED 31 MARCH 2019**

**7. GRANTS PAYABLE**

	Grants to Institutions 2019 £	Total 2019 £	Total 2018 £
Big Local Shadsworth with Whitebirk	22,860	22,860	15,810
Grants, Community Fund - SFA/Brian Mercer Charitable Trust	38,832	38,832	39,278
	<u>61,692</u>	<u>61,692</u>	<u>55,088</u>
<i>Total 2018</i>	<u>55,088</u>	<u>55,088</u>	

In 2018, unrestricted expenditure on grants payable was £Nil and restricted expenditure was £55,088.

**8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Central Services (including Boulevard Centre)	-	45,970	45,970	21,868
Commissioned Services	-	381,148	381,148	314,906
Big Local Trust - Shadsworth and Whitebirk				
Community Grant Fund	24,860	-	24,860	21,389
Big Lottery - Volunteer Co-ordinator				
Post/Ways to Wellbeing	101,538	-	101,538	64,516
Big Lottery - BBO - AOP/IIY/CF/Reach It	70,634	-	70,634	23,671
Big Lottery - Awards for All - Try It/Whitebirk				
Community Hub	2,215	-	2,215	7,768
Home Office - Building a Stronger Britain				
Together	26,000	-	26,000	5,218
ESF - Strengthening Communities				
Volunteering in Lancashire	131,294	-	131,294	133,507
Community Fund - SFA/Brian Mercer				
CT/Eric Wright CT	44,582	-	44,582	44,278
Henry Smith Charity - Ex Offenders	24,700	-	24,700	24,480
Capital projects	42,560	-	42,560	54,047
	<u>468,383</u>	<u>427,118</u>	<u>895,501</u>	<u>715,648</u>
<i>Total 2018</i>	<u>-</u>	<u>715,648</u>	<u>715,648</u>	



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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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In 2018, unrestricted expenditure on charitable activities was £336,774 with restricted expenditure of £378,874.

**9. GOVERNANCE COSTS**

	<b>Restricted funds 2019 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<i>Total funds 2018 £</i>
Independent Examiner's fees	-	1,500	1,500	1,460
Mortgage interest	11,164	-	11,164	11,086
Total	<u>11,164</u>	<u>1,500</u>	<u>12,664</u>	<u>12,546</u>

In 2018, unrestricted expenditure on governance costs was £1,460 with restricted expenditure of £11,086.

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Central Services (including Boulevard Centre)	42,764	3,206	-	45,970	21,868
Commissioned Services	362,167	-	18,981	381,148	314,906
Big Local Trust - Shadsworth and Whitebirk Community Grant Fund	2,000	-	22,860	24,860	21,389
Big Lottery - Volunteer Co- ordinator Post/Ways to Wellbeing	70,005	-	31,533	101,538	64,516
Big Lottery - BBO - AOP/IIY/CF/Reach It	57,550	-	13,084	70,634	23,671
Big Lottery - Awards for All - Try It/Whitebirk Community Hub	-	-	2,215	2,215	7,768
Home Office - Building a Stronger Britain Together	17,686	-	8,314	26,000	5,218
ESF - Strengthening Communities Volunteering in Lancashire	78,776	-	52,518	131,294	133,507
Community Fund - SFA/Brian Mercer CT/Eric Wright CT	5,750	-	38,832	44,582	44,278
Henry Smith Charity - Ex Offenders	12,675	-	12,025	24,700	24,480
Capital projects	-	42,560	-	42,560	54,047
<b>Charitable activities</b>	<b>649,373</b>	<b>45,766</b>	<b>200,362</b>	<b>895,501</b>	<b>715,648</b>
<b>Expenditure on governance</b>	<b>-</b>	<b>-</b>	<b>12,664</b>	<b>12,664</b>	<b>12,546</b>
<b>Total 2019</b>	<b>649,373</b>	<b>45,766</b>	<b>213,026</b>	<b>908,165</b>	<b>728,194</b>
<i>Total 2018</i>	<i>467,295</i>	<i>47,092</i>	<i>213,807</i>	<i>728,194</i>	

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**11. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets:		
- owned by the charity	45,766	47,093
Independent Examiner's fees	-	1,460
	<u>45,766</u>	<u>48,553</u>

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

**12. STAFF COSTS**

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	579,220	416,938
Social security costs	41,523	29,342
Other pension costs	28,630	21,015
	<u>649,373</u>	<u>467,295</u>

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

	2019 No.	2018 No.
Charitable activities	32	24

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2018 and 31 March 2019	2,161,193	193,241	2,354,434
<b>Depreciation</b>			
At 1 April 2018	342,506	190,699	533,205
Charge for the year	43,224	2,542	45,766
At 31 March 2019	385,730	193,241	578,971
<b>Net book value</b>			
At 31 March 2019	1,775,463	-	1,775,463
At 31 March 2018	1,818,687	2,542	1,821,229

**14. DEBTORS**

	2019 £	2018 £
Trade debtors	175,635	174,824
Other debtors	9,024	208
Prepayments	4,561	4,551
Accrued income	147,914	92,538
	<u>337,134</u>	<u>272,121</u>

**15. CREDITORS: Amounts falling due within one year**

	2019 £	2018 £
Bank loans and overdrafts	17,087	17,024
Trade creditors	5,933	13,904
Other taxation and social security	-	18,409
Other creditors	33	2,406
Accruals and deferred income	4,935	3,974
	<u>27,988</u>	<u>55,717</u>

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. CREDITORS: Amounts falling due after more than one year**

	2019 £	2018 £
Bank loans	<u>262,724</u>	<u>279,873</u>

Creditors include amounts not wholly repayable within 5 years as follows:

	2019 £	2018 £
Repayable by instalments	<u>194,376</u>	<u>211,777</u>

The mortgage is secured against the property at 45 Railway Road, Blackburn.

**17. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
<b>Designated funds</b>				
Match funding projects	66,856	-	-	66,856
Business continuity and redundancy costs	40,000	-	-	40,000
Boulevard Centre costs	10,000	-	-	10,000
	<u>116,856</u>	<u>-</u>	<u>-</u>	<u>116,856</u>
<b>General funds</b>				
General Fund	106,938	504,433	(428,618)	182,753
Total Unrestricted funds	<u>223,794</u>	<u>504,433</u>	<u>(428,618)</u>	<u>299,609</u>

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**17. STATEMENT OF FUNDS (continued)**

**Restricted funds**

ERDF - Building (from previous years)	78,975	-	(2,025)	76,950
Change Up	48,937	-	(1,287)	47,650
DCSF - Co-Location Fund	792,350	-	(35,900)	756,450
Capacitybuilders - Capital Investment Programme				
Strand C	402,636	-	(9,512)	393,124
BwD BC Housing Grant	215,000	-	(5,000)	210,000
Big Local Trust - Shadsworth and Whitebirk				
Community Grant Fund	(799)	19,775	(24,860)	(5,884)
Big Lottery - Awards for All - Try It/Whitebirk				
Community Hub	-	2,215	(2,215)	-
Henry Smith Charity - Ex Offenders	6,470	24,700	(24,700)	6,470
Big Lottery - Selnet Ltd - BBO AOP/IIY/CF	-	11,418	(9,796)	1,622
Big Lottery - WEA - BBO - Reach It	1,904	60,838	(60,838)	1,904
Home Office - Building a Stronger Britain Together	292	26,000	(26,000)	292
National Lottery Community Fund (was Big Lottery) -				
Ways to Wellbeing	47,164	101,538	(101,538)	47,164
ESF - Strengthening Communities Volunteering in				
Lancashire	-	131,294	(131,294)	-
Community Fund - Skills Fund Agency	-	10,000	(7,500)	2,500
Community Fund - Brian Mercer Charitable Trust	8,153	40,000	(27,828)	20,325
Community Fund - Eric Wright Charitable Trust	7,569	10,000	(9,254)	8,315
	<u>1,608,651</u>	<u>437,778</u>	<u>(479,547)</u>	<u>1,566,882</u>
Total of funds	<u>1,832,445</u>	<u>942,211</u>	<u>(908,165)</u>	<u>1,866,491</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 April 2017</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2018</i>
	£	£	£	£	£
<b>Designated funds</b>					
Match funding and cash flow for ERDF					
Social Enterprise Growth Project	-	-	-	66,856	66,856
Business continuity and redundancy costs	-	-	-	40,000	40,000
Boulevard Centre costs	-	-	-	10,000	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,856</u>	<u>116,856</u>
<b>General funds</b>					
General Fund	99,509	462,519	(338,234)	(116,856)	106,938
Total Unrestricted funds	<u>99,509</u>	<u>462,519</u>	<u>(338,234)</u>	<u>-</u>	<u>223,794</u>

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. STATEMENT OF FUNDS (continued)**

**Restricted funds**

ERDF - Building (from previous years)	81,000	-	(2,025)	-	78,975
Change Up	50,224	-	(1,287)	-	48,937
DCSF - Co-Location Fund	839,659	-	(47,309)	-	792,350
Capacitybuilders - Capital Investment Programme Strand C	412,148	-	(9,512)	-	402,636
BwD BC Housing Grant	220,000	-	(5,000)	-	215,000
Big Local Trust - Shadsworth and Whitebirk Community Grant Fund	10,090	10,500	(21,389)	-	(799)
Big Lottery - Awards for All - Try It	1,799	-	(1,799)	-	-
Henry Smith Charity - Ex Offenders	6,450	24,500	(24,480)	-	6,470
Big Lottery - Selnet Ltd - BBO	-	-	-	-	-
AOP/IIY/CF	-	7,409	(7,409)	-	-
Big Lottery - WEA - BBO - Reach It	-	18,166	(16,262)	-	1,904
Home Office - Building a Stronger Britain Together	-	5,510	(5,218)	-	292
Reaching Communities - Volunteer Co-ordinator Post	-	1,162	(1,162)	-	-
Big Lottery - Ways to Wellbeing	-	110,518	(63,354)	-	47,164
ESF - Strengthening Communities	-	-	-	-	-
Volunteering in Lancashire	-	133,507	(133,507)	-	-
Big Lottery Awards for All - Whitebirk Community Hub	-	5,969	(5,969)	-	-
Community Fund - Skills Fund Agency	-	10,000	(10,000)	-	-
Community Fund - Brian Mercer Charitable Trust	-	40,000	(31,847)	-	8,153
Community Fund - Eric Wright Charitable Trust	-	10,000	(2,431)	-	7,569
	<u>1,621,370</u>	<u>377,241</u>	<u>(389,960)</u>	<u>-</u>	<u>1,608,651</u>
Total of funds	<u>1,720,879</u>	<u>839,760</u>	<u>(728,194)</u>	<u>-</u>	<u>1,832,445</u>

**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Designated funds	116,856	-	-	116,856
General funds	106,938	504,433	(428,618)	182,753
	<u>223,794</u>	<u>504,433</u>	<u>(428,618)</u>	<u>299,609</u>
Restricted funds	1,608,651	437,778	(479,547)	1,566,882
	<u>1,832,445</u>	<u>942,211</u>	<u>(908,165)</u>	<u>1,866,491</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	-	-	-	116,856	116,856
General funds	99,509	462,519	(338,234)	(116,856)	106,938
	<u>99,509</u>	<u>462,519</u>	<u>(338,234)</u>	<u>-</u>	<u>223,794</u>
Restricted funds	1,621,370	377,241	(389,960)	-	1,608,651
	<u>1,720,879</u>	<u>839,760</u>	<u>(728,194)</u>	<u>-</u>	<u>1,832,445</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,495,260	280,203	1,775,463
Current assets	72,915	308,825	381,740
Creditors due within one year	(1,293)	(26,695)	(27,988)
Creditors due in more than one year	-	(262,724)	(262,724)
	<u>1,566,882</u>	<u>299,609</u>	<u>1,866,491</u>



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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Restricted funds 2018 £</i>	<i>Unrestricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	1,537,898	283,331	1,821,229
Current assets	77,014	269,792	346,806
Creditors due within one year	(6,261)	(49,456)	(55,717)
Creditors due in more than one year	-	(279,873)	(279,873)
	<u>1,608,651</u>	<u>223,794</u>	<u>1,832,445</u>

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**BLACKBURN WITH DARWEN COUNCIL FOR VOLUNTARY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**19. PENSION COMMITMENTS**

The charity and the group operates a defined contributions pension scheme through Scottish Equitable. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £28,630 (2018 - £21,015). Contributions totalling £32 (2018 - £2,406) were payable to the fund at the balance sheet date and are included in creditors.

**20. OPERATING LEASE COMMITMENTS**

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
<b>Amounts payable:</b>		
Between 1 and 5 years	<b>2,224</b>	<b>13,119</b>

**21. RELATED PARTY TRANSACTIONS**

The related parties or community organisations with activities which are complementary to and in furtherance of the objectives of Blackburn with Darwen Council for Voluntary Service. The trustees and officers of Blackburn with Darwen Council for Voluntary Service do not receive remuneration from these organisations and do not hold any beneficial interest.

**22. CONTROLLING PARTY**

The charity is controlled by the Trustees.