

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

(A company limited by guarantee)

Registered Company Number: 3503128

Charity Commission Registered Number : 1069356

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019



# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Company Information

### Board of Trustees / Company Directors :

G. Scorthorne (Chair)  
S. Holdaway (Vice Chair)  
M. Powley  
S. Wheatley  
D. Bollard  
M.A. Thompson  
J.A. Ellis  
S.Hall  
E.J. Lugin  
C.Cocking (Resigned 29 August 2018)  
C.Higgins (Appointed 5 December 2018)  
S.McCracken (Appointed 5 December 2018)  
A.Coxall (Appointed 20 March 2019)

**Chief Executive Officer:** D.G. Fannin

**Company Secretary:** D.G. Fannin

**Registered office:** Municipal Buildings Room G8

Boston Borough Council Offices  
West Street  
Boston  
Lincolnshire  
PE21 8QR

**Auditors:** Moore Thompson  
Bank House, Broad Street  
Spalding  
Lincolnshire  
PE11 1TB

**Bankers:** Unity Trust Bank Plc  
9 Brindley Place  
Birmingham B1 2HB

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Board of Trustees for the year ended 31 March 2019

The Trustees (who are also the directors of Lincolnshire Community and Voluntary Service for the purposes of company law) present their annual report together with the audited financial statements of Lincolnshire Community and Voluntary Service (the charity) for the year ended 31 March 2019.

The Trustees confirm that the Annual Report and financial statements comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued January 2015.

Company law requires the trustees to prepare financial statements for each financial year, which 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 the 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 judgements and 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 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## Structure, governance and management

### Constitution

The charity is registered as a charitable company limited by guarantee (charity number 1069356, company number 3503128) and was set up by a Memorandum and Articles of Association on 3 February 1998.

The company was formerly known as Boston District Council for Voluntary Service. An initial name change to South Lincolnshire Community and Voluntary Service was agreed by the membership at the Annual General Meeting held on 31 October 2006. A further name change to Lincolnshire Community and Voluntary Service (LCVS) was agreed by the membership at the Annual General Meeting held on 1 November 2011 after the charity changed its Memorandum and Articles at an Extraordinary General Meeting on 15 March 2011 to bring East Lindsey into its area of benefit.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Board of Trustees for the year ended 31 March 2019

### Appointment of Trustees

From time to time new members/directors are sought who have relevant knowledge and experience to ensure breadth and balance and that the board is equipped to fulfil its duties and responsibilities and oversee the Charity's activities. Prospective new trustees/directors are invited to attend a Board meeting before they are asked to confirm their interest in becoming a trustee/director. New trustees/directors are then voted onto the board by the existing board members and appointment is confirmed by resolution of the membership at the next Annual General Meeting. All new trustee/directors are offered training, induction and any other support in order for them to undertake their duties.

### Organisational Structure

The Chief Executive is the chief officer and head of paid service. The Chief Executive is appointed by the trustees/directors and supported by a management team of senior officers representing the organisation's core areas of activity; these being community development and volunteering, social prescribing and central office functions.

LCVS has a flat management structure. All paid staff are managed by a senior officer and project officers, support staff and volunteers are aligned to the core structure. This ensures we remain people-centred and focused on our core purpose, and that we deliver high quality internally integrated services within a balanced budget and can respond when new opportunities to consolidate or diversify arise.

Day to day management of the charity is delegated to the Chief Executive by the trustee/directors. The Chief Executive reports to and is accountable to the Chairman and Board of Trustees on operational and strategic decisions. The Board has a standing Finance sub-group and Personnel & Policy sub-group and may create additional task groups. These report to the Board and support oversight, advise on policy and use of resources and provide direction on any other issues that arise including, as necessary, investigatory and appeals panels.

LCVS is a member of the National Association for Voluntary and Community Action (NAVCA), the national membership body for local voluntary sector support and development organisations in England. NAVCA members are rooted firmly in their local communities and have a deep sense of place. LCVS is also a member of the National Council for Voluntary Organisations (NCVO) which exists to champion volunteering with central government and strengthen civil society organisations. LCVS is accredited to manage the Volunteer Centres in our area of benefit in accordance with NCVO quality standards.

LCVS works closely with Voluntary Centre Services (VCS) to provide countywide coverage of volunteering and community development and through a co-production service agreement with Lincolnshire County Council. LCVS and VCS are jointly developing proof of concept for social prescribing Lincolnshire and collaborate regularly on projects which require mutually supportive working and countywide reach.

LCVS is a founder member of Involving Lincs, the umbrella organisation and forum for voluntary and community infrastructure organisations and others with an interest in third sector development in the county, working within the principles of Lincolnshire Compact to support volunteering, health and wellbeing, employment and skills, and enabling networking and collaboration. It is a founder member of the newly established Lincolnshire Voluntary Engagement Team; a collective of voluntary sector organisations with an interest in networking around the delivery of health and care in Lincolnshire.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Board of Trustees for the year ended 31 March 2019

### Objectives and Activities

#### Policies and objectives

The principal objects of the charity are to promote any charitable purposes for the benefit of the community in Boston, South Holland, South Kesteven, East Lindsey and, as appropriate, across Lincolnshire and the advancement of education, the protection of health and the relief of poverty, distress and sickness. Our aim is to promote and organise co-operation in achievement of these purposes and, to that end, bring together representatives of the voluntary organisations and statutory authorities within our area of benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and have put in place policies to support its objects, promote equality and diversity and ensure that advice and information given is impartial, independent and confidential.

The Charity's objectives are set out in its Forward Strategy 2015-18. The core objectives are to:

- Develop and support grassroots involvement of volunteers and volunteer led community organisations.
- Develop and support our staff and trustees
- Deliver excellent core funded and project funded outcomes in accordance with service level agreements and contracts.
- Increase income generation
- Promote LCVS as the preferred provider for volunteering and community services
- Further develop collaboration and consortium working
- Secure a reputation for adding value and trustworthiness
- Promote diversity, equality and inclusion

#### Activities

LCVS provides essential advice, support, training and volunteer centre services to hundreds of local constituted charities and unconstituted community groups. We are working closely with Public Health and South, South West and East Lincolnshire Clinical Commissioning Groups (CCGs) to deliver social prescribing as an enabler of integrated working for health and well-being. LCVS provides a voice for the sector and makes a significant difference to individuals and local community groups by building confidence, resilience and capacity, promoting health and well-being and securing vital funding, volunteers and other resources.

#### Achievements and performance

##### Review of activities

In 2018-19 our focus was primarily on;

1. Delivering against our core targets for supporting volunteering and building the capacity, confidence and resilience of local community groups.
2. Social prescribing proof of concept work including understanding return on investment
3. Managing the move of our head office in Boston and full replacement of our IT system
4. Delivering against project targets for the Inclusive Boston, Building Better Opportunities, Lloyds Bank Foundation, Building a Stronger Britain Together and Anglian Water.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Board of Trustees for the year ended 31 March 2019

LCVS met all targets and our activity, funded by Government (Home Office and MHCLG), local Government (county and district councils) and other commissioners, enabled local people to continue to do amazing work in their local areas, transformed people's lives and contributed to community resilience and growing community capacity.

LCVS was engaged in detailed discussions with the Lincolnshire health and care sustainability and transformation programme (STP) team regarding the development and operationalisation of social prescribing, including how this can help to deliver better outcomes for people and take pressure off the health and care system. Social prescribing helps people with social, emotional or practical needs to connect to a range of local, non-clinical services. This was an on-going and increasingly significant area of activity for LCVS. Activity focused on establishing the service and developing operational procedures. We developed an outcomes framework and toolkit to demonstrate the proof of concept, ensured the team was supported and worked on fostering external relationships with key partners to ensure the sector's interests were fully represented.

In 2017-18 we had identified mobile working and overhead costs as two key areas for action. By June 2018 plans were in place and we left our Boston base to collocate with Boston Borough Council, the DWP and the CAB at the new partner hub at the Municipal Buildings. This helped to reduce our operating overhead and we also replaced our ageing IT system, which gave us a system that fully meets requirements for reliability and data security and enables mobile working.

The fixed asset register was maintained with appropriate oversight and depreciation posted to the ledger at the end of the financial year. The depreciation policy is applied consistently and fixed assets are written off with a depreciation rate based on cost rather than on a reducing balance basis.

Operational efficiencies and tight control of overheads, management and service delivery costs, including rent, staff travel, printing, photocopying and telephones, enabled us to manage within the original 2018-19 budget and generated a net surplus which follows the surplus generated in 2017-18.

The reserves at 31 March 2019 are £387,154 of which £83,818 are restricted. Current assets less current liabilities are £361,659 with the remainder of reserves of £25,495 being made up of fixed assets. The cash balance has decreased from £373,967 to £371,588. The available free reserves (General Fund excluding amounts reserved according to the LCVS reserves policy) decreased resulting in a closing balance of £303,336.

### Future activities

LCVS is pleased to have secured core grant funding in 2018-19 from Lincolnshire County Council and two of the four local authorities in the LCVS area of benefit. This ongoing revenue support will enable LCVS to continue to provide essential volunteering and sector support services and provide the foundation for delivering added value projects.

The charity will continue to focus on its core functions and added value activities, foster relationships with local government, health and care commissioners and continue to look for opportunities to increase income generation and diversify its activities within its charitable objects.

Plans for implementing social prescribing will continue to be developed in partnership with the STP programme team and Neighbourhood Working Leads.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Board of Trustees for the year ended 31 March 2019

The focus for future social prescribing activity will depend on developing effective integration with Primary Care Networks and neighbourhood working, building capacity within the voluntary and community sector and measuring return on investment.

The funding allocated by South, South-West and East CCGs, including the Health and Well-being Fund and Better Care Fund, will support the proof of concept work until 31 March 2020 after which it is anticipated sustainable funding will be in place.

The Trustees and Chief Executive will continue to develop collaboration and consortium working and promote LCVS as the preferred provider for volunteering, community development and healthy living services.

## Reserves and risks

### Reserves Policy

Reserves are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. We keep this money aside to meet potential need and take advantage of new opportunities, such as developments in social prescribing. Reserves also protect the charity against drops in income. The charity's reserves can be spent on any of its aims to manage uncertainty, make sure the charity can meet its financial commitments and build resilience. Our reserves exclude restricted income funds and the designated fund for future ICT maintenance and upgrades.

The Board of trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. The charity has a long-standing policy whereby the unrestricted funds not committed to or invested in tangible assets held by the charity should not be less than three months of the expenditure including provision for 'wind-down' and staff redundancy in the event of reduced funds. This is no longer considered to be a prudent contingency against the charity's legal and contractual obligations.

The charity has a wider responsibility to the sector which it exists to support, and implementation of social prescribing places additional obligations on the charity, including being able to honour commitments made to commissioners and community partners. This has influenced the reserves policy and the Board of Trustees has confirmed its policy is now to ensure that the charity has at least six months reserves as contingency against loss of core grant funding.

If core funding were to be withdrawn beyond 31 March 2020, the charity would review its activities and service levels and further outside funding/ sponsorship would be required to enable it to continue to deliver its core purpose. In the worst case scenario, alternative means of delivering its charitable objects would be considered before the situation arose.

The charity's going concern basis can only be judged on funding levels to 31 March 2020. County and district council funding has underpinned our core services in 2019/20 and is expected to continue. We are also in a strong position to secure funding for social prescribing beyond 31 March 2020. In the meantime, funding is in place to continue the Inclusive Boston and Building Better Opportunities projects. LCVS has consistently demonstrated that it can bring in new funding in the form of collaborations, projects and commissions and generate income from its own activities. LCVS will continue to ensure plans are in place to do so and to operate as a going concern.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Board of Trustees for the year ended 31 March 2019

The trustees are satisfied with the plans in place to create financial headroom and support the financial situation within which the charity is operating. They are confident that the organisation will continue to adapt, grow and provide invaluable community and person-focused services for the foreseeable future.

### Risk exposure

The Board of Trustees consider the main risks facing the charity on a regular basis and the officers maintain a register of risks including financial risks. The Board uses insurance policies to cover possible losses, damage or other liabilities. The Board supports outsourcing of key professional services to ensure systems and policies are robust and properly maintained and risks are mitigated.

The Trustees continuously review the income into the charity and seek to bring in new funding to maintain operating capacity whilst ensuring prudent management of existing resources. The Board of Trustees is satisfied that the policy adopted in respect of risk exposure is sufficient to mitigate the impact of all but the most severe circumstances.

### Disclosure of information to auditors

Each of the persons who are Trustees at the time when the Trustees' report is approved has confirmed that:

- so far that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and
- the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

### Exemption statement

The report of the Board of Trustees has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

**Graham Scorthorne**

Director

Dated: 27 November 2019



# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Independent Auditors to the Members on the Accounts for the year ended 31 March 2019

### Opinion

We have audited the financial statements of Lincolnshire Community and Voluntary Service Limited for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair review of the state of the company's affairs as at 31st March 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Independent Auditors to the Members on the Accounts for the year ended 31 March 2019

### Other Information

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

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

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

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Independent Auditors to the Members on the Accounts for the year ended 31 March 2019

### Responsibilities of the Directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or condition may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Report of the Independent Auditors to the Members on the Accounts for the year ended 31 March 2019

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with regulations made under Section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

K. J. Maggs (Senior Statutory Auditor)

For and on behalf of  
Moore Thompson  
Chartered Accountant & Statutory Auditor  
Bank House  
Broad Street  
Spalding  
PE11 1TB

Date: 27 November 2019

**LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE**

**Statement of Financial Activity (including Income and Expenditure account) for the year ended  
31 March 2019**

	Notes	Unrestricted funds £	2019 Restricted funds £	Total £	2018 Total £
<b>Income from:</b>					
Donations and grants receivable:					
Donations	22	5,005	-	5,005	2,321
Grants receivable	2	83,530	-	83,530	70,030
Investments:					
Interest receivable		847	-	847	941
Incoming resources from charitable activities	3	<u>173,043</u>	<u>478,393</u>	<u>651,436</u>	<u>324,866</u>
<b>Total income</b>		<u><u>262,425</u></u>	<u><u>478,393</u></u>	<u><u>740,818</u></u>	<u><u>398,158</u></u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>264,531</u>	<u>418,172</u>	<u>682,703</u>	<u>363,156</u>
<b>Total expenditure</b>		<u><u>264,531</u></u>	<u><u>418,172</u></u>	<u><u>682,703</u></u>	<u><u>363,156</u></u>
<b>Net income/(expenditure)</b>		(2,106)	60,221	58,115	35,002
Fund balances brought forward		306,178	22,861	329,039	294,037
Transfers between funds	18 & 19	<u>(736)</u>	<u>736</u>	-	-
<b>Fund balances carried forward</b>	18 & 19	<u><u>303,336</u></u>	<u><u>83,818</u></u>	<u><u>387,154</u></u>	<u><u>329,039</u></u>

LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

Balance Sheet for the year ended 31 March 2019

	Note	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	15		25,495		10,775
<b>Current assets</b>					
Debtors	16	74,344		35,269	
Cash at bank and in hand		<u>371,588</u>		<u>373,967</u>	
		<u>445,932</u>		<u>409,236</u>	
<b>Creditors:</b>					
Amounts falling due within one year	17	<u>84,273</u>		<u>90,972</u>	
<b>Net current assets</b>			361,659		318,264
<b>Total assets less current liabilities</b>			<u>387,154</u>		<u>329,039</u>
<b>Income funds</b>					
Unrestricted funds	18		303,336		306,178
Restricted funds	19		83,818		22,861
			<u>387,154</u>		<u>329,039</u>

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard in accordance with FRS 102 The Financial Reporting Standards applicable in the UK and Republic of Ireland.

These accounts were approved by the board on **27 November 2019**.

G. Scorthorne  
Director

**LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE**

**Statement of cash flows for the year ended 31 March 2019**

Statement of cash flows	Note	Total Funds 2019 £	Total Funds 2018 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>		23,667	67,533
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment	15	(26,046)	-
		(26,046)	-
<b>Net cash provided by (used in) investing activities</b>		(26,046)	-
<b>Net cash provided by (used in) financing activities</b>			
		-	-
<b>Change in cash and cash equivalents in the reporting period</b>		(2,379)	67,533
<b>Cash and cash equivalents at the beginning of the reporting period</b>		373,967	306,434
<b>Cash and cash equivalents at the end of the reporting period</b>		371,588	373,967
 <b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
Net income /(expenditure) for the reporting period (as per the statement of financial activities)		58,115	35,002
<b>Adjustments for:</b>			
Depreciation charges	5	6,797	2,788
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		-	-
Loss/(profit) on sale of fixed assets	5	4,530	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		(39,076)	17,812
Increase/(decrease) in creditors		(6,699)	11,931
<b>Net cash provided by (used in) operating activities</b>		23,667	67,533

## Notes to the Financial Statements for the year ended 31 March 2019

### 1. Accounting policies

#### Basis of Preparation of Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2017 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

Lincolnshire Community and Voluntary Service is a company limited by guarantee registered in England and Wales. The address of the registered office of the charity is given in the charity information on page 1 of these financial statements.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

#### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from the date of authorisation of these financial statements.

#### Cash Flow Statement

The charitable company has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cashflow statement.

#### Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements and estimates have been made in the process of applying the above accounting policies that have the most significant effect on the amounts recognised in the financial statements.

**Tangible Fixed Assets** – In order to calculate depreciation, an estimate must be made of the useful economic life of each asset along with an estimate of the residual value of the asset at the end of that time based on prices prevailing at the balance sheet date.



# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Notes to the Financial Statements for the year ended 31 March 2019

### 1. Accounting policies (continued)

**Accrued and deferred income** – Several of the grants receivable span periods that cover each year end, the result of which has meant that income has needed to be accrued or deferred as necessary. Details for both of these items are included within the accounting policies below.

#### Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Where a claim for repayment of income tax has or will be made, such income is grossed for the tax recoverable.

Grants are recognised in the statement of financial activities when the conditions for receipt have been met.

Investment income is accounted for in the period in which the charity is entitled to receipt.

Donations and all receipts from charitable activities are reported gross and are accounted for on a receivable basis.

Income may be received in advance or on a defrayed basis from grantors. Where a project is time related ie to deliver support over a 12 month period, the income is recognised over that time period in the accounts, therefore if it is received at the beginning of a project the income is deferred across the period of time to which the project relates. If the income is related to specific outcomes, ie to deliver a specific number of workshops over a 12 month period, the income is recognised in the accounts when the outcomes are achieved.

#### Resources expended

Expenditure is included in the statement of financial activities on an accruals basis and has been allocated as detailed below: Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities include the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate of time or floor space basis as appropriate.

Costs directly attributable to a project have been allocated to that project. Other non-allocable costs such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

Governance costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

#### Operating Leases

Rental costs under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease with any lease 'holiday' period being considered within the payments report.

#### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Equipment and fittings: 25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment annually by the trustees/ directors without revaluing the assets. Where the aggregate value of those assets is less than the aggregate that they are stated in the charity's accounts, a provision will be made for material impairment.

**Notes to the Financial Statements for the year ended 31 March 2019**

**1. Accounting policies (continued)**

**Fixed assets**

Fixed assets are included at cost, less accumulated depreciation.

**Debtors and Creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Restricted Funds**

Restricted funds can only be used for the specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which complies with these criteria is identified to the fund.

**Unrestricted Funds**

Unrestricted funds are donations or other income received or generated for the objectives of the charity, without further specified purposes. This income is available as general funds.

Designated Reserves are those reserves which have been set aside from Unrestricted Funds for a specific future purpose or project.

**Going Concern Policy**

In accordance with FRS102 the charity will conduct a going concern review within 12 months from the date that the statement of accounts is approved. This will take the form of the budget planning and review process.

**Donated goods, services and assets**

Donated goods, services and assets are recognised at their fair value.

**Gifts in kind**

Donated goods, facilities and services are recognised as income in the statement of financial activities when the following criteria are met:

- Entitlement: Control over the expected economic benefits that flow from the donation has passed to the charity and any performance conditions attached to the donation have been fully met.
- Probable: It is more likely than not that the economic benefits associated with the donated item will flow to the charity.
- Measurement: The fair value or value to the charity of the donated item can be measured reliably.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Notes to the Financial Statements for the year ended 31 March 2019

### 1. Accounting policies (continued)

#### Termination payments

Termination payments are made when a post becomes redundant or when a compromise agreement is reached with an employee. These payments are funded from reserves.

#### Contribution to pension funds

The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered by trustees in a fund independent to those of the company.

The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting period.

### 2. Grants receivable

	Unrestricted funds	2019 Restricted funds	Total	2018 Total
	£	£	£	£
Local Authority	224,458	-	224,458	204,987
Institutional / Charitable grants	10,000	475,365	485,365	140,077
	<u>234,458</u>	<u>475,365</u>	<u>709,823</u>	<u>345,064</u>
Incoming resources from generated funds	83,530	-	83,530	70,030
Incoming resources from charitable activities	150,928	475,365	626,293	275,034
	<u>234,458</u>	<u>475,365</u>	<u>709,823</u>	<u>345,064</u>

### 3. Incoming resources from charitable activities

	Unrestricted funds	2019 Restricted funds	Total	2018 Total
	£	£	£	£
Grants receivable	150,928	475,365	626,293	275,034
Other management and service charges	2,798	-	2,798	15,613
Recharge of organisational purchases and other services	1,250	-	1,250	7,713
Training courses	200	-	200	2,050
DBS checks	13,511	-	13,511	14,827
Other	4,356	3,028	7,384	9,629
	<u>173,043</u>	<u>478,393</u>	<u>651,436</u>	<u>324,866</u>

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 4. Analysis of income between activities

	Grants	2019 Activities	Total	2018 Total
	£	£	£	£
ACCDF – Adult Care Community Development Fund	25,086	-	25,086	-
BSBT – Building a Stronger Britain together	16,450	-	16,450	-
COPD	3,700	-	3,700	13,516
Building Better Opportunities	20,461	-	20,461	36,415
Santander Discovery	-	-	-	2,913
Healthy Living - Lloyds Foundation	19,498	-	19,498	12,113
IBCL – Inclusive Boston Community leadership	107,480	-	107,480	-
IBPE – Inclusive Boston Project evaluation	22,500	-	22,500	-
MECC – Make Every Contact Count	10,000	-	10,000	-
Mental Health Promotion Fund W6	-	-	-	2,920
Anglian Water	7,916	1,878	9,794	24,998
Anglian Water – Potting Shed	7,333	-	7,333	-
Involving Lincs	-	-	-	(753)
Building Better Opportunities – Steps Forward	5,348	-	5,348	5,429
Boston Big Local – Events 2	1,000	-	1,000	1,000
Boston Community Transport	-	-	-	6,955
Boston Women’s Aid	-	150	150	3,540
NHS England	-	-	-	2,000
South Kesteven DC – Big clean up	-	-	-	2,145
SPLE – Social Prescribing East	71,800	500	72,300	-
SPLSSW – Social Prescribing South West	130,259	500	130,759	-
T.E.D. (Talk, Eat, Drink)	25,302	-	25,302	25,001
South Kesteven Community Grants Scheme	11,232	-	11,232	11,232
	<b>485,365</b>	<b>3,028</b>	<b>488,393</b>	<b>149,424</b>

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 5. Charitable activities

		Unrestricted funds	2019 Restricted funds	Total	2018 Total
		£	£	£	£
Human resources					
Staff costs	Note 12	186,774	307,170	493,944	252,583
Training costs		447	740	1,187	197
Staff expenses		8,145	13,013	21,158	8,253
Volunteers' expenses		1,054	123	1,177	2,741
Facilities					
Rent and room hire		24,341	1,965	26,306	32,768
Communications and software costs		21,809	7,286	29,095	8,356
Office costs and organisational purchases		5,834	189	6,023	4,473
Insurance		2,629	-	2,629	2,871
Maintenance and cleaning costs		863	-	863	4,608
Miscellaneous		2,888	5,581	8,469	3,554
Professional fees and advisory					
Legal and professional fees		53	28,213	28,266	15,883
Membership Fees		858	-	858	902
Activities					
Publicity and information		-	216	216	6,039
DBS checks		9,239	-	9,239	9,836
Grants payable	Note 7	900	17,586	18,486	-
Governance costs					
Audit & Accountancy fees		22,936	-	22,936	6,715
Trustees and Annual General meetings		270	-	270	328
Finance					
Bank charges		254	-	254	261
Capital costs					
Depreciation		6,797	-	6,797	2,788
Loss on disposal of fixed assets		4,530	-	4,530	-
		300,621	382,082	682,703	363,156
Reallocation of costs		(36,090)	36,090	-	-
		<u>264,531</u>	<u>418,172</u>	<u>682,703</u>	<u>363,156</u>

Costs directly attributable to a project have been allocated to that project. Other costs which cannot be allocated such as salaried employees and other fixed nature overheads have been reallocated on the basis of a management charge.

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 6. Analysis of expenditure between activities

	Staff costs, facilities & professional fees	Activities	Finance and capital	Reallocation of costs	Total
	£	£	£	£	£
ACCDF – Adult Care Community Development Fund	7,242	17,586	-	251	25,079
BSBT – Building a Stronger Britain Together	13,978	-	-	1,168	15,146
COPD	4,194	-	-	-	4,194
Building Better Opportunities	24,593	-	-	-	24,593
Healthy Living - Lloyds Foundation	18,922	-	-	390	19,312
IBCL – Inclusive Boston Community Leadership	70,565	161	-	5,374	76,100
IBPE – Inclusive Boston Project Evaluation	22,240	-	-	225	22,465
Building Better Opportunities - Steps Fwd	6,030	-	-	-	6,030
Boston Women's Aid	150	-	-	-	150
Anglian Water	7,314	-	-	2,896	10,210
Anglian Water - Potting Shed	7,335	-	-	-	7,335
NHS England	(2)	-	-	-	(2)
Boston Big Local - Events 2	36	-	-	964	1,000
SPLE – Social Prescribing East	55,567	-	-	7,180	62,747
SPLSSW – Social Prescribing SSW	94,296	-	-	13,026	107,322
South Kesteven Community Grants Sch.	9,504	-	-	1,685	11,189
T.E.D (Talk, Eat, Drink)	22,317	55	-	2,930	25,302
	<u>364,281</u>	<u>17,802</u>	<u>-</u>	<u>36,089</u>	<u>418,172</u>

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Notes to the Financial Statements for the year ended 31 March 2018

### 7. Analysis of grants payable

	Unrestricted funds	2019 Restricted funds	Total	2018 Total
	£	£	£	£
ACCDF Adult Care Community Development Fund	-	17,586	17,586	-
Childrens' Link	900	-	900	-
	<u>900</u>	<u>17,586</u>	<u>18,486</u>	<u>-</u>

### 8. Board of Trustees remuneration

No member of the Board of Trustees received any remuneration either directly or indirectly.

### 9. Board of Trustees expenses

During the year trustees received reimbursement of expenses totaling £270 (2018 - £328).

### 10. Board of Trustees indemnity insurance

During the year, insurance was purchased to indemnify the Board of Trustees against default on their part amounting to a cost of £903 (2018 - £899)

### 11. Board of Trustees Donations

No unconditional donations were made by Trustees.

### 12. Employee emoluments

	2019 Total £	2018 Total £
Wages and salaries	436,409	225,759
Social security costs	33,572	14,874
Pension costs	23,963	11,950
	<u>493,944</u>	<u>252,583</u>
Average number of employees	<u>21</u>	<u>13</u>

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 12. Employee emoluments (continued)

There were no employees earning a salary of £60,000 or more during the year, or the comparative year.

Senior Officers remuneration is given below:

	Salary	Employers NI	Employers Pension	<b>2019 Total £</b>	2018 Total £
Chief Executive	39,555	4,339	2,373	52,385	45,981

#### 13. Auditors remuneration

	<b>2019 Total £</b>	2018 Total £
Amounts payable to the auditors in respect of audit services	<u>3,500</u>	<u>3,500</u>

#### 14. Pensions – Defined Contribution Scheme

The company operates a defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered in a fund independent from those of the company.

A total of £23,963 (2018 - £11,950) was contributed to the scheme during the year.

#### 15. Tangible Fixed assets

	<b>Equipment and fittings £</b>
<b>Cost</b>	
At 1st April 2018	36,515
Additions	26,046
Disposals	<u>(17,596)</u>
At 31st March 2019	<u>44,965</u>
<b>Depreciation</b>	
At 1st April 2018	25,740
Charge for the year	6,797
Disposals	<u>(13,067)</u>
At 31st March 2019	<u>19,470</u>
<b>Net book value</b>	
At 31st March 2019	<u>25,495</u>
At 31st March 2018	<u>10,775</u>



**LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE**

**Notes to the Financial Statements for the year ended 31 March 2019**

**16. Debtors**

	<b>2019 Total</b>	<b>2018 Total</b>
	£	£
Trade debtors	54,667	10,095
Prepayments and accrued income	19,677	25,174
	<b>74,344</b>	<b>35,269</b>

**17. Creditors: Amounts falling due within one year**

	<b>2019 Total</b>	<b>2018 Total</b>
	£	£
Trade creditors	4,279	8,464
Other taxes and social security	-	5,651
Other creditors	6,208	4,530
Accruals and deferred income (see note 20 for deferred income)	73,786	72,327
	<b>84,273</b>	<b>90,972</b>

**18. Unrestricted funds**

	<b>At 1 April 2018</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>At 31 March 2019</b>
	£	£	£	£	£
General Fund	306,178	262,425	(264,531)	(736)	303,336
	<b>306,178</b>	<b>262,425</b>	<b>(264,531)</b>	<b>(736)</b>	<b>303,336</b>

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 19. Restricted funds

	At 1 April 2018 £	Incoming resources £	Outgoing resources £	Net transfers £	At 31 March 2019 £
ACCDF – Adult Care Community Development Fund	-	25,086	(25,079)	-	7
BSBT – Building a Stronger Britain Together	-	16,450	(15,146)	-	1,304
COPD	4,573	3,700	(4,194)	-	4,079
Building Better Opportunities	3,814	20,461	(24,593)	318	-
Santander Discovery	1,787	-	-	-	1,787
Healthy Living - Lloyds Foundation	1,957	19,498	(19,312)	-	2,143
IBCL – Inclusive Boston Community Leadership	-	107,480	(76,100)	-	31,380
IBPE – Inclusive Boston Project Evaluation	-	22,500	(22,465)	-	35
Building Better Opportunities – Steps Forward	2,198	5,348	(6,030)	-	1,516
Mental Health Promotion Fund W6	23	-	-	-	23
Anglian Water	-	9,794	(10,211)	417	-
Anglian Water – Potting shed	-	7,333	(7,334)	1	-
Involving Lincs.	959	-	-	-	959
Boston Big Local – Events 2	-	1,000	(1,000)	-	-
Boston Community Transport	2,533	-	-	-	2,533
Boston Women's Aid	1,293	150	(150)	-	1,293
NHS England	-	-	2	-	2
SPLE – Social Prescribing East	-	72,300	(62,747)	-	9,553
SPLSSW – Social Prescribing South West	-	130,759	(107,322)	-	23,437
South Kesteven Community Grants	3,724	11,232	(11,189)	-	3,767
T.E.D. (Talk, Eat, Drink)	-	25,302	(25,302)	-	-
	<u>22,861</u>	<u>478,393</u>	<u>(418,172)</u>	<u>736</u>	<u>83,818</u>

#### Net transfers

The £736 over commitment on the Restricted Funds above was met from Unrestricted funds.

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 19. Restricted funds (continued)

The restricted funds are defined as follows:

**ACCDF Adult Care Community Development Fund** – LCVS was commissioned by LCC to administer this small grant fund for local health and care groups.

**BSBT Building a Stronger Britain Together** – LCVS was funded by the Home Office to design and deliver the Let's Talk (About Hate) project to develop awareness of and build personal resilience to hate speech and far right extremism

**COPD** – was commissioned by South Lincolnshire Care Commissioning Group to LCVS to support delivery of a series of workshops to assist those with Chronic Obstructive Pulmonary Disease to live full and active lives.

**Building Better Opportunities MOVE** – LCVS was funded by the Lincolnshire LEP and Big Lottery as part of the Lincolnshire consortium of voluntary and community sector providers to deliver support to people who are considering employment options and need additional help to overcome complex barriers.

**Santander Foundation Discovery Grant** – LCVS was commissioned to deliver an employment skills development programme with workshops aimed at getting unemployed parents attending Children's Centres in Grantham back to work.

**HL-CF 'Next Steps' project** – LCVS was commissioned by the Lloyds Bank Foundation to support people at a key transition point to enable sustained recovery from drug and alcohol addiction.

**IBCL 'Inclusive Boston Community Leadership' project** – Inclusive Boston is a partnership project funded by MHCLG. LCVS was funded in partnership with Boston BC to design and deliver a project to develop community and civic leadership skills and establish a leadership forum to provide peer support for existing and emerging community leaders.

**IBPE 'Inclusive Boston Project Evaluation'** – evaluation is an important element of the Inclusive Boston project. LCVS was commissioned by Boston BC to procure specialist external evaluation services and oversee the evaluation process.

**Building Better Opportunities 'Steps Forward' project** – LCVS was funded by the Lincolnshire LEP and Big Lottery as part of the Lincolnshire consortium of voluntary and community sector providers to support people in disadvantaged communities who are economically inactive and need additional help to address complex barriers to employability.

**Anglian Water** – has commissioned LCVS to engage with local community networks to support the 'Keep it Clear' campaign in Spalding, Boston, Skegness and Grantham. The aim of the project is reduce the number of customers experiencing sewer flooding and reducing pollution incidents as a result of blocked pipes.

**Anglian Water 'Potting Shed' project** – Anglian Water commissioned LCVS to engage with local community networks to support its water saving campaign.

The **Involving Lincs** consortium is a forum for organisations that provide sector support and development in Lincolnshire. Its purpose is to create a stronger, more cohesive and more resilient third sector, promote collaboration and facilitate involvement in strategic developments. LCVS is the body accountable for Involving Lincs. funds.

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Notes to the Financial Statements for the year ended 31 March 2019

#### 19. Restricted funds (continued)

**Boston Women's Aid** – commissioned LCVS to do a review of their organisational strength which was a condition of their Big Lottery 'Building Capacity Grant' award.

**SPLE 'Social Prescribing Lincolnshire East** – LCVS was funded by Public Health through the Health and Wellbeing Fund and Better Care Fund to establish social prescribing proof of concept as part of Integrated Neighbourhood Working in Lincolnshire East CCG area.

**SPLSSW Social Prescribing South West** – LCVS was funded by Public Health through the Health and Wellbeing Fund and Better Care Fund to establish social prescribing proof of concept as part of Integrated Neighbourhood Working in Lincolnshire South and South West CCG area.

**South Kesteven Community Grants** – SKDC commissioned LCVS to administer the council's community grant scheme for another year following its decision to continue to make capacity building grants available.

**Boston Big Local** – LCVS was commissioned by Boston Big Local to administer its community events fund.

**NHS England** – grant funded LCVS to produce a video highlighting best practice for its C.O.P.D. project.

**T.E.D. Talk, Eat, Drink (East Lindsey)** – commissioned LCVS to support delivery of network development and volunteering for its Ageing Better Project.

#### 20. Deferred income

	Balance at 01/04/2018	Received in Year	Recognised within the accounts	Balance at 31/3/2019
Healthy Living -Lloyds Foundation	18,225	30,303	(25,801)	22,727
Anglian Water	-	9,583	(8,750)	833
Rental income – People's Plus	380	-	(380)	-
Boston Big Local – Events 2	-	1,000	(1,000)	-
SPLSSW Social Prescribing Lincs. South & South West	40,000	-	(40,000)	-
T.E.D. Talk, Eat, Drink	5,000	25,000	(25,302)	4,698
Anglian Water – Potting Shed	-	8,000	(7,333)	667
Medlock Donation	-	5,000	-	5,000
ACCDF – Adult Care Community Development Fund	-	24,914	-	24,914
	<u>63,605</u>	<u>103,800</u>	<u>(108,566)</u>	<u>58,839</u>

**Notes to the Financial Statements for the year ended 31 March 2019**

**21. Controlling party**

The charity is controlled by the Board of Trustees and no individuals can or do exert control.

**22. Donations of goods, services and assets**

The charity received £5,005 (2018: £2,321) of donations in the year of goods, services or assets.

# LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

## Notes to the Financial Statements for the year ended 31 March 2019

### 23. Fund Comparatives

#### Statement of Financial Activity

	2018		
	Unrestricted funds	Restricted funds	Total
	£	£	£
<b>Income from:</b>			
Donations and grants receivable:			
Donations			
Grants receivable	2,321	-	2,321
Investments:	70,030	-	70,030
Interest receivable	941	-	941
 Incoming resources from charitable activities			
	175,442	149,424	324,866
<b>Total income</b>	248,734	149,424	398,158
<b>Expenditure on:</b>			
Charitable activities	229,756	133,400	363,156
<b>Total expenditure</b>	229,756	133,400	363,156
<b>Net income/(expenditure)</b>	18,978	16,024	35,002

#### Grants receivable

	2018		
	Unrestricted funds	Restricted funds	Total
	£	£	£
Local Authority	204,987	-	204,987
Institutional / Charitable grants	-	140,077	140,077
	204,987	140,077	345,064
 Incoming resources from generated funds	70,030	-	70,030
Incoming resources from charitable activities	134,957	140,077	275,034
	204,987	140,077	345,064

## LINCOLNSHIRE COMMUNITY AND VOLUNTARY SERVICE

### Incoming resources from charitable activities

	2018		Total £
	Unrestricted funds	Restricted funds	
	£	£	
Grants receivable	134,957	140,077	275,034
Other management and service charges	8,884	6,729	15,613
Recharge of organisational purchases and other services	7,607	106	7,713
Training courses	2,050	-	2,050
DBS checks	14,827	-	14,827
Other	7,117	2,512	9,629
	175,442	149,424	324,866
	175,442	149,424	324,866

### Analysis of income between activities

	2018		Total £
	Grants	Activities	
	£	£	
COPD	13,516	-	13,516
Building Better Opportunities	36,415	-	36,415
Santander Discovery	2,913	-	2,913
Healthy Living - Lloyds Foundation	12,113	-	12,113
Mental Health Promotion Fund W6	2,920	-	2,920
Anglian Water	24,998	-	24,998
Involving Lincs	-	(753)	(753)
Building Better Opportunities	5,429	-	5,429
Boston Big Local – Events	-	1,000	1,000
Boston Community Transport	-	6,955	6,955
Boston Women's Aid	3,540	-	3,540
NHS England	2,000	-	2,000
South Kesteven DC – Big clean up	-	2,145	2,145
T.E.D. (Talk, Eat, Drink)	25,001	-	25,001
South Kesteven Community Grants Scheme	11,232	-	11,232
	140,077	9,347	149,424
	140,077	9,347	149,424