

REGISTERED COMPANY NUMBER: 03301204 (England and Wales)
REGISTERED CHARITY NUMBER: 1062644

**Report of the Trustees and
Financial Statements for the Year
Ended 31 March 2018
for
Flintshire Local Voluntary Council**

Gardners Accountants Limited
Statutory Auditors
Chartered Accountants
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD

Flintshire Local Voluntary Council

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for the year ended 31 March 2018**

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Flintshire Local Voluntary Council

Report of the Trustees for the year ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Flintshire Local Voluntary Council (FLVC) is an umbrella organisation for voluntary and community groups in Flintshire.

FLVC is tasked by the Welsh Government to provide a wide range of services to the voluntary sector and is a member of the Third Sector Infrastructure Body, Third Sector Support Wales which combines the work of the national body, Wales Council for Voluntary Action and the nineteen County Voluntary Councils across Wales.

FLVC's vision is for a strong and effective voluntary and community sector involving and serving the people of Flintshire.

FLVC's mission is to support, develop and promote voluntary and community activity in Flintshire and to strengthen the capacity of voluntary and community groups to contribute to the quality of life of Flintshire people and communities.

FLVC will achieve its mission by working within the framework of agreed National Standards incorporated in the National Infrastructure Agreement and set out in an Annual Delivery Plan. It continues to deliver a wide range of services to voluntary and community groups. Third Sector Support Wales is currently developing a new impact measurement framework within four areas of work:

- Good governance
- Effective influence and strategic engagement
- Volunteering
- Sustainable funding

Flintshire Local Voluntary Council's Core Values (as stated within the Strategic Plan) are:

Quality - Delivering high quality services via a skilled, trained and motivated workforce

Responsibility - Responding to relevant policy and legislative change through regular consultation and engagement with all stakeholders

Partnership - Representing and empowering members and promoting the uniqueness and effectiveness of Third Sector support to our communities

Equality - Ensuring our practice reflects and responds to the diverse needs of the sector and the population of Flintshire

Flintshire Local Voluntary Council

Report of the Trustees for the year ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Significant activities

As funding streams continue to be reduced, FLVC's staffing structure has been adapted accordingly. FLVC has continued to maintain its core services with funding that has come mainly from the public sector.

FLVC continues to provide a wide range of support services to a large number of voluntary and community groups, including funding advice, guidance on governance, training, information and practical services as well as representing the interests of the voluntary sector to public sector partners.

Corlan, the Voluntary Centre, provides office space (including hot-desking facilities) and meeting rooms for voluntary and community groups. The Community Printing Project ('The Printroom') ceased operating in March 2018, as a result of reduced income and increased competition from on-line resources.

FLVC continues to administer a number of grant funds which support local voluntary and community groups. The Youth Led Grant scheme, funded by the Welsh Government, is distributed by a group of young people with the support of FLVC. FLVC also administers the local authority's Community Chest Fund and support the distribution of funds through the Gwynt y Mor Community Project.

Training

FLVC has a comprehensive training programme including delivery of accredited training courses to various groups and individuals. The web-based "Learning Zone" provides information about courses. FLVC's supported volunteer projects have helped very many individuals to develop their confidence and skills to access volunteering in the wider community.

New Projects

In 2017-2018 FLVC piloted a Supported Volunteering Programme for individuals with learning difficulties, in partnership with the National Autistic Society Cymru.

Collaborative Working

FLVC continues to work in partnership with Flintshire County Council to support Community Groups. FLVC has provided tailored support to Community Groups accessing the authority's Community Asset Transfer Process since 2014. A service level agreement for this additional bespoke service ceased in December 2017, although FLVC continue to provide support to the process where relevant and where required.

Regional Partnerships of CVCs

All North Wales CVCs continue to explore methods of collaborative working and sharing good practice. The Health and Social Care Facilitator Funding from BCUHB is co-ordinated collaboratively within the East Region (Wrexham and Flintshire) between FLVC and their counterparts in Wrexham, AVOW (Association of Voluntary Organisations in Wrexham).

Mantell Gwynedd, the CVC for the county of Gwynedd, is leading on a Big Lottery funded Social Value Project. All North Wales CVCs have accessed training for staff in the principles of Social Value and a number of organisations based in each of the North Wales counties have been able to apply for additional support to assist organisations to measure and manage their social value.

Representation and Partnership Support

FLVC has continued to represent the third sector within a range of Strategic Partnerships. Flintshire Local Voluntary Council is an invited participant on the Public Services Board of Flintshire and represents the Third Sector at various sub-groups of the PSB. FLVC employs a Third Sector Co-ordinator within the Single Point of Access project (within Adult Social Services) and has worked with partners in Health, Social Services, Police, Housing Education and Youth Justice to develop an Early Help Hub to provide support for families who have experienced the effects of Adverse Childhood Experiences. FLVC employs a Third Sector Co-ordinator based within this Early Help Hub, to link agency staff and families with available Third Sector support services.

The Chief Officer of FLVC attends various regional partnerships and works with WCVA, the national body on various steering groups and panels, including those leading development regarding Impact Measurement and Safeguarding Services.

Flintshire Local Voluntary Council

Report of the Trustees for the year ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Volunteering

The Volunteer Centre (VC) continues to promote volunteering opportunities and recruits volunteers on behalf of other voluntary groups. The VC has a number of projects to support individuals who require additional help before volunteering and has developed and enhanced its range of accredited volunteering courses. As in previous years, FLVC has provided a range of volunteering opportunities in its own right, including on reception and within our VC Support Projects. The VC has continued to recognise the effort and commitment of volunteers by issuing Volunteering Awards and recruiting young people on the national Millennium Volunteer Award Scheme. FLVC's annual VolFest (held in Volunteers Week in June) is a celebration of the difference volunteers make within Flintshire and beyond.

Flintshire Local Voluntary Council achieved the Investing in Volunteers Quality Standard in early 2017, reflecting their work to develop high standards in recruiting, training and supporting volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The following statistics give an indication of the range of services provided by FLVC:

- General information and support services were provided to over 1,200 voluntary and community groups in Flintshire
- There were 53,074 visits to our website www.flvc.org.uk and information was disseminated to over 1,450 organisations via e-groups and our newsletter "Voluntary Voice"
- 295 groups were helped with their funding enquiries and FLVC helped groups attract £721,520 of funding to the county
- Groups received a total of £22,374 from the Welsh Government and other grants administered by FLVC
- Over 215 participants benefitted from 21 training courses facilitated by FLVC over the year
- 246 people received support from FLVC staff to take up volunteering opportunities.

Internal and external factors

Reductions in public funding for the financial year 2017-2018 have affected FLVC's core funding base with a 1.68% cut from Welsh Government and a 10% reduction in core funding from Flintshire County Council. Taking inflationary costs into account, these present significant challenges to balancing our budget and maintaining levels of service delivery.

FLVC currently employs 16 staff (13 of whom are part-time), has clear line management arrangements and a supervision and appraisal system. Weekly management team meetings combined with regular staff and team meetings work to ensure that staff are well informed and can collaborate effectively across teams.

Trustees continue to be actively involved in shaping future plans for the organisation and reviewing performance through sub-committees and working groups. There is a reasonable balance between new trustees joining and more experienced trustees staying with the organisation. In 2017/18 FLVC registered for the PQASSO Quality mark and Trustees were actively involved in the auditing process for the PQASSO assessment.

FINANCIAL REVIEW

Principal funding sources

FLVC continues to enjoy a reasonably stable, if reducing, platform of core funding which accounts for about 37% of its total income. FLVC received funding from the following primary sources:

Welsh Government;
Wales Council for Voluntary Action;
Flintshire County Council;
Betsi Cadwaladr University Health Board;
Intermediate Care Fund (North Wales Social Care and Well-Being Services Improvement Collaborative).
Williams Foundation.

Reserves policy

FLVC has a Reserves Policy which guides the trustees in their deliberations about future security and contingencies.

The trustees have reviewed these costs and at 31 March 2018 believe them to be staff redundancy £30,000, premises repairs and renewals £40,000, contribution to one year's lease payments at £25,000 to cover risks to rental payments, and information technology equipment replacement £9,000. The individual elements amount to £104,000 and the trustees would like to designate an unrestricted reserve for this amount. At present the brought forward balance is £130,000 and therefore a deduction is felt appropriate for the current year. Further information can be found in note 17.

Flintshire Local Voluntary Council

Report of the Trustees for the year ended 31 March 2018

FUTURE PLANS

Although the funding environment in which the third sector is operating remains uncertain and very challenging, FLVC is still identifying and exploiting opportunities which ensure that the organisation continues to deliver good quality sustainable services. Our priorities remain:

- Working collaboratively with Statutory, Private and Third Sector partners to deliver Quality Public services
- Securing a more cost effective office base for our operations
- Collaborating with Third Sector Support Wales partners to make the best use of resources
- Developing services that help to maximise the impact of the Third Sector as a whole

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The charity can have up to 15 trustees, 12 of whom are nominated and elected by the membership and three can be appointed by the trustees. Only one third of the trustee places are eligible for nomination each year so balancing continuity with renewal. The charity presently has 12 trustees.

Organisational structure

The FLVC Board meets at least five times each year and has a number of sub-committees reporting to it and overseeing finances, personnel issues and particular service areas. The trustees delegate to the Chief Officer and the management team and, through them, to staff teams the day to day operation of the organisation. Trustees require regular progress reports on services and activities and scrutinise and approve budgets and financial reports. Trustees also take responsibility, with support from staff, for the development and approval of all necessary policies and procedures and for the recruitment and appointment of staff. FLVC contracts with Sage Business Support to receive legal advice on Personnel and Health & Safety issues.

Induction and training of new trustees

All trustees are provided with an induction pack and new trustees attend an induction course. Trustees can access training which is relevant to their role and can shadow more experienced colleagues to learn a particular role in more detail.

Statement of Public Benefit

The objects of Flintshire Local Voluntary Council as stated in the Memorandum of Association are as follows "...to promote any charitable purposes for the benefit of the community in Wales with particular preference to the Local Government District of Flintshire (or its successors) which now or hereafter may be deemed by law to be charitable".

The trustees have taken note of the Charity Commission's guidance on "public benefit" and trust that this report reflects that guidance. FLVC discharges its responsibility under "public benefit" by providing a range of support services to other voluntary organisations and charities as set out in this report. In particular it supports, but not exclusively, those with the following charitable purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or saving of lives
- the advancement of citizenship or community development
- the advancement of arts, culture, heritage or science
- the advancement of amateur sport
- the advancement of animal welfare
- the advancement of environmental protection or improvement
- the advancement of human rights
- the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Related parties

FLVC collaborates with a wide range of partners at local, regional and national levels. These include public bodies and other third sector organisations. The purpose of the collaboration can be to develop new projects and services, to secure additional resources or to represent the interests of the third sector. It receives significant core funding from the Welsh Government (administered by WCVA), through the National Infrastructure Agreement. The charity builds on this core funding by attracting support from a range of sources, including Flintshire County Council, Wales Council for Voluntary Action, Betsi Cadwaladr University Health Board (BCUHB) and Families First. Where trustees have any links with related parties these are declared on a register and trustees are required to declare any potential conflict of interest at any meeting where this may arise. Appropriate action is then taken by the chair of the meeting.

Flintshire Local Voluntary Council

Report of the Trustees
for the year ended 31 March 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03301204 (England and Wales)

Registered Charity number
1062644

Registered office
Corlan
Unit 3, Mold Business Park
Wrexham Road
Mold
Flintshire
CH7 1XP

Trustees

M Elizabeth Holland
Hilda Wendy Carter
Paul Hinchliffe
Clive Bracewell
Barbara Roberts
Marjorie Thomson
Phillipa Marion Perry
Michael James Dixon - resigned 7/9/17
John David Hatton - resigned 11/5/17
Ole Constantine
Jane Welsh Styles
Timothy Byram
Angela Garbett
Rhiannon Bidwell - appointed 15/2/18

Company Secretary
Ann Woods

Co-opted Board Member
Amanda Morgan

Auditors
Gardners Accountants Limited
Statutory Auditors
Chartered Accountants
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD

Bankers
HSBC Bank plc
37 Chester Road West
Shotton
Flintshire
CH5 1DE

Flintshire Local Voluntary Council

**Report of the Trustees
for the year ended 31 March 2018**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Flintshire Local Voluntary Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year 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 that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

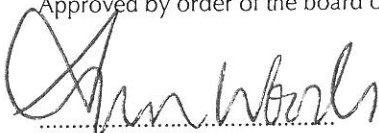
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Gardners Accountants Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 5 July 2018 and signed on its behalf by:



Ann Woods - Secretary

Report of the Independent Auditors to the Trustees of Flintshire Local Voluntary Council

Opinion

We have audited the financial statements of Flintshire Local Voluntary Council (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Report of the Independent Auditors to the Trustees of
Flintshire Local Voluntary Council**


Responsibilities of trustees

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

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



Gardners Accountants Limited
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD

Date: 16 July 2018

Flintshire Local Voluntary Council

Statement of Financial Activities
for the year ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
	4				
Wales Council for Voluntary Action		98,143	58,386	156,529	159,208
Welsh Government		-	4,000	4,000	4,000
Flintshire County Council		16,066	229,215	245,281	232,002
Other Public Bodies		-	66,550	66,550	51,808
Other trading activities	2	125,894	26,666	152,560	143,910
Investment income	3	610	-	610	551
Total		240,713	384,817	625,530	591,479
EXPENDITURE ON					
Raising funds					
Other trading activities	5	3,593	-	3,593	1,271
		3,593	-	3,593	1,271
Charitable activities					
	6				
Salaries and staff expenses		141,245	263,835	405,080	358,218
Office expenses		43,379	11,056	54,435	61,109
Expenses and fees		12,137	4,037	16,174	26,559
Volunteers and training		1,927	21,029	22,956	27,819
Premises expenses		60,349	30,512	90,861	85,409
Depreciation		742	319	1,061	3,896
Governance		3,322	2,511	5,833	-
Grant disbursements: GwirVol		-	3,278	3,278	4,035
Grant disbursements: Community Chest		-	19,096	19,096	18,468
Total		266,694	355,673	622,367	586,784
NET INCOME/(EXPENDITURE)		(25,981)	29,144	3,163	4,695
RECONCILIATION OF FUNDS					
Total funds brought forward		130,816	265,603	396,419	391,724
TOTAL FUNDS CARRIED FORWARD		104,835	294,747	399,582	396,419

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Flintshire Local Voluntary Council

Statement of Financial Position
At 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	13	1,483	638	2,121	-
CURRENT ASSETS					
Debtors	14	10,218	41,774	51,992	58,478
Cash at bank and in hand		<u>122,242</u>	<u>433,800</u>	<u>556,042</u>	<u>587,794</u>
		132,460	475,574	608,034	646,272
CREDITORS					
Amounts falling due within one year	15	(29,112)	(181,461)	(210,573)	(249,853)
		<u>103,348</u>	<u>294,113</u>	<u>397,461</u>	<u>396,419</u>
NET CURRENT ASSETS					
		104,831	294,751	399,582	396,419
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>104,831</u>	<u>294,751</u>	<u>399,582</u>	<u>396,419</u>
NET ASSETS					
FUNDS	16				
Unrestricted funds				104,831	130,816
Restricted funds				<u>294,751</u>	<u>265,603</u>
TOTAL FUNDS				<u>399,582</u>	<u>396,419</u>

The notes form part of these financial statements

Flintshire Local Voluntary Council

**Statement of Financial Position - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for


- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 5 July 2018 and were signed on its behalf by:


.....
Marjorie Thomson – Trustee


.....
Paul Hinchliffe – Trustee

Flintshire Local Voluntary Council

Statement of Cash Flows
for the year ended 31 March 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(29,180)</u>	<u>125,451</u>
Net cash provided by (used in) operating activities		<u>(29,180)</u>	<u>125,451</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(3,182)	-
Interest received		<u>610</u>	<u>551</u>
Net cash provided by (used in) investing activities		<u>(2,572)</u>	<u>551</u>
Change in cash and cash equivalents in the reporting period		<u>(31,752)</u>	<u>126,002</u>
Cash and cash equivalents at the beginning of the reporting period		<u>587,794</u>	<u>461,792</u>
Cash and cash equivalents at the end of the reporting period		<u><u>556,042</u></u>	<u><u>587,794</u></u>

The notes form part of these financial statements

Flintshire Local Voluntary Council

Notes to the Statement of Cash Flows
for the year ended 31 March 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES		
	2018	2017
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	3,163	4,695
Adjustments for:		
Depreciation charges	1,061	3,896
Interest received	(610)	(551)
Decrease in debtors	6,486	28,195
(Decrease)/increase in creditors	<u>(39,280)</u>	<u>89,216</u>
Net cash provided by (used in) operating activities	<u><u>(29,180)</u></u>	<u><u>125,451</u></u>

Flintshire Local Voluntary Council

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming resources

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

Voluntary income includes donations, activity income and grants that provide core funding and are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This income is only deferred if the donor specifies that the grant must only be used in a future accounting period or there are conditions imposed which must be met before the charity has unconditional entitlement.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

Charitable activities include the expenditure of grant disbursements and the running costs of the charity.

Grants payable are payments to third parties in the furtherance of the charitable objectives of the charity. They are accounted for when the recipient has a reasonable expectation that they will receive the grant and the trustees have agreed to pay the grant; conditions will be applied to some grants payable while other grants payable will be payable without conditions.

Provision is made for any grant money potentially repayable to the funding body as a result of an underspend in the period of the grant.

Governance costs

Governance costs include the costs incurred by the charity to comply with constitutional and statutory requirements.

Allocation and apportionment of costs

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Office equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Flintshire Local Voluntary Council

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions

The employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contribution in note 11. There were no outstanding contributions at the end of the year.

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Membership fees	4,268	3,248
Office services and training	13,113	13,362
Office rents, room bookings and service charges	60,900	53,312
Photocopying and postage services	44,778	53,244
Grant disbursements refunded to FLVC	155	-
Donations and fund raising	766	357
Course and management fees	-	240
Reimbursements from partner organisations	28,580	18,483
ICT grant receipt	-	1,664
	<u>152,560</u>	<u>143,910</u>

The grants disbursements refunded to FLVC are grants repaid to FLVC by third party organisations unable to comply with the conditions of funding. Any disbursements refunded will be made available to other third party organisations that will be able to comply with the conditions of funding.

3. INVESTMENT INCOME

	2018	2017
	£	£
Bank deposit interest	610	551

The charity's investment income arises from interest bearing deposit accounts.

4. INCOME FROM CHARITABLE ACTIVITIES

		2018	2017
	Activity	£	£
Grants	Wales Council for Voluntary Action	156,529	159,208
Grants	Welsh Government	4,000	4,000
Grants	Flintshire County Council	245,281	232,002
Grants	Other Public Bodies	66,550	51,808
		<u>472,360</u>	<u>447,018</u>

Flintshire Local Voluntary Council

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2018	2017
	£	£
WCVA: Core Infrastructure Grant (Local Scheme)	98,144	99,821
WCVA: Infrastructure Grant (Volunteer Centre)	45,804	46,588
WCVA: GwirVol	12,582	12,798
Welsh Government: GwirVol	4,000	4,000
Flintshire County Council: Outreach Funding	20,273	22,218
Flintshire County Council: Resilience Project	44,375	41,400
Flintshire County Council: Volunteer Development	17,854	19,837
Flintshire County Council: Corlan Facilities Support	16,066	17,851
Flintshire County Council: Collaborative Youth	-	556
Flintshire County Council: Mentors for Me Youth Club	12,256	12,256
Flintshire County Council: Joint Planning	8,074	-
Flintshire County Council: Transforming Access Project	27,759	38,484
Flintshire County Council: Community Chest	19,396	18,468
Flintshire County Council: Step Up Step Out Project	17,313	19,238
Flintshire County Council: Youth Work Support Grant	8,481	8,000
Flintshire County Council: SPOA Third Sector Training	-	8,695
Flintshire County Council: Community Asset Transfer Programme	17,583	25,000
Flintshire County Council: Families First	15,850	-
Flintshire County Council: Stepping Up to Volunteering	20,000	-
Betsi Cadwaladr University Health Board	40,800	40,800
North Wales Social Care & Wellbeing Services Collaborative	22,000	11,008
People's Health Trust	3,750	-
	<u>472,360</u>	<u>447,018</u>

5. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Office services	<u>3,593</u>	<u>1,271</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Salaries and staff expenses	405,080	-	-	405,080
Office expenses	54,435	-	-	54,435
Expenses and fees	16,174	-	-	16,174
Volunteers and training	22,956	-	-	22,956
Premises expenses	90,861	-	-	90,861
Depreciation	1,061	-	-	1,061
Grant disbursements: GwirVol	-	3,278	-	3,278
Grant disbursements: Community Chest	-	19,096	-	19,096
Governance	-	-	5,833	5,833
	<u>590,567</u>	<u>22,374</u>	<u>5,833</u>	<u>618,774</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued
for the year ended 31 March 2018

7. GRANTS PAYABLE

	2018	2017
	£	£
Grant disbursements: GwirVol	3,278	4,035
Grant disbursements: Community Chest	<u>19,096</u>	<u>18,468</u>
	<u>22,374</u>	<u>22,503</u>

The total grants paid to institutions during the year was as follows:

	2018	2017
	£	£
GwirVol		
Afasic Cymru	500	
The Quay Project	450	
Llanarmon Yn Ial & District	228	
Resilience Woodwork Project	500	
Elfed High School	500	
The Cake Doctor for the Learning Centre	100	
Gwernymynydd Pantomime Group	500	
KIM Inspire	<u>500</u>	
	<u>3,278</u>	<u>4,035</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued
for the year ended 31 March 2018

7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	2018 £	2017 £
Community Chest		
Trelogan Parent & Toddler Group	300	
Friends of Flintshire CAB	375	
Nannerch Under-Fives Playgroup	276	
Halkyn & District Bowling Club	334	
Gwernaffield Church Hall	500	
Highways Playdays	500	
Gwyl Daniel Owen Festival	400	
Fifty-Plus Action Group	750	
Flintshire Sub Aqua Club	250	
Higher Kinnerton Village Hall	258	
Community Walks	259	
New Brighton Bowling Club	1,000	
Penyffordd Scout Group	582	
Dangerpoint	1,000	
River & Sea Sense	1,000	
Hope Parent & Toddler Group	368	
Bagillt & Flint Royal Stars	1,000	
Connah's Quay Old People's Club	350	
Caergwrle Methodist Church	200	
Saltney Ferry Scout & Guide Group	817	
Gorwellion Newydd Cyf	195	
Trelogan Playgroup	583	
Buckley Theatre Group	632	
Friends of Rhydymwyn Valley	500	
NE Wales Search & Rescue	166	
KIM Inspire	750	
Clwyd Special Riding School	900	
1st Mynydd Isa Scout Group	1,000	
Caerwys Show	669	
Parkfields Playgroup	332	
Bistre Community Church Hall	1,000	
Cilcain Show	600	
Deva Cheerleading Academy	250	
St Ethelwold's Parish Hall	<u>1,000</u>	
	<u>19,096</u>	<u>18,468</u>

Flintshire Local Voluntary Council

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

8. SUPPORT COSTS

	Governance costs £ <u>5,833</u>
Governance	

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Auditors' remuneration	4,212	4,200
Depreciation - owned assets	<u>1,061</u>	<u>3,896</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remunerations or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

Expenses were paid to trustees in the current year and the previous year to reimburse the trustees for travel expenses and other incidental costs incurred in the performance of their duties as trustees. Expenses paid to each individual trustee were as follows:

Barbara Roberts	£1,159.65
Clive Bracewell	£246.00
Hilda Wendy Carter	£17.55
Marjorie Thomson	£157.59

11. STAFF COSTS

Analysis of staff costs:

	2018	2017
	£	£
Salaries and wages	344,839	308,666
Social security costs	26,790	21,037
Pension costs	<u>18,844</u>	<u>16,163</u>
	<u>390,473</u>	<u>345,866</u>

The average number of full time equivalent employees during the year was 14 (2017: 14) with all employee time involved in providing support to the charity.

There are no employees in the current year with emoluments in excess of £60,000 per annum.

Standard Life continues to provide a staff pension scheme with a 6% contribution from Flintshire Local Voluntary Council.

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued
for the year ended 31 March 2018

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Wales Council for Voluntary Action	99,822	59,386	159,208
Welsh Government	-	4,000	4,000
Flintshire County Council	17,850	214,152	232,002
Other Public Bodies	-	51,808	51,808
Other trading activities	133,694	10,216	143,910
Investment income	551	-	551
Total	251,917	339,562	591,479
EXPENDITURE ON			
Raising funds	1,271	-	1,271
Charitable activities			
Salaries and staff expenses	131,439	226,779	358,218
Office expenses	50,120	10,989	61,109
Expenses and fees	12,459	14,100	26,559
Volunteers and training	1,690	26,129	27,819
Premises expenses	60,934	24,475	85,409
Depreciation	3,896	-	3,896
Grant disbursements: GwirVol	-	4,035	4,035
Grant disbursements: Community Chest	-	18,468	18,468
Total	261,809	324,975	586,784
NET INCOME/(EXPENDITURE)	(9,892)	14,587	4,695
RECONCILIATION OF FUNDS			
Total funds brought forward	140,708	251,016	391,724
TOTAL FUNDS CARRIED FORWARD	<u>130,816</u>	<u>265,603</u>	<u>396,419</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued
for the year ended 31 March 2018

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 April 2017	27,849	64,045	91,894
Additions	-	3,182	3,182
At 31 March 2018	<u>27,849</u>	<u>67,227</u>	<u>95,076</u>
DEPRECIATION			
At 1 April 2017	27,849	64,045	91,894
Charge for year	-	1,061	1,061
At 31 March 2018	<u>27,849</u>	<u>65,106</u>	<u>92,955</u>
NET BOOK VALUE			
At 31 March 2018	<u>-</u>	<u>2,121</u>	<u>2,121</u>
At 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	44,604	37,804
Other debtors : taxation	1,795	1,795
Accrued income	1,500	12,500
Prepayments	4,093	6,379
	<u>51,992</u>	<u>58,478</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	11,743	10,168
Deferred income	168,287	194,763
Accruals	30,543	44,922
	<u>210,573</u>	<u>249,853</u>

Deferred income comprises grant income received which as a condition of the donor relates to a future accounting period.

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued
for the year ended 31 March 2018

16. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted funds				
Designated Reserve (1)	130,000	-	(26,000)	104,000
Flintshire Local Voluntary Council - Core	<u>816</u>	<u>(25,985)</u>	<u>26,000</u>	<u>831</u>
	130,816	(25,985)	-	104,831
Restricted funds				
Flintshire Volunteer Centre	99,312	11,577	-	110,889
Partnership Support	67,745	18,942	-	86,687
Learning Development & Outreach Support	69,716	(2,548)	-	67,168
Grant Funds	<u>28,830</u>	<u>1,177</u>	<u>-</u>	<u>30,007</u>
	265,603	29,148	-	294,751
TOTAL FUNDS	<u>396,419</u>	<u>3,163</u>	<u>-</u>	<u>399,582</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Flintshire Local Voluntary Council - Core	240,714	(266,699)	(25,985)
Restricted funds			
Flintshire Volunteer Centre	183,309	(171,732)	11,577
Partnership Support	136,351	(117,409)	18,942
Learning Development & Outreach Support	41,605	(44,153)	(2,548)
Grant Funds	<u>23,551</u>	<u>(22,374)</u>	<u>1,177</u>
	384,816	(355,668)	29,148
TOTAL FUNDS	<u>625,530</u>	<u>(622,367)</u>	<u>3,163</u>

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
Unrestricted Funds			
Designated Reserve (1)	130,000	-	130,000
Flintshire Local Voluntary Council - Core	<u>10,708</u>	<u>(9,892)</u>	<u>816</u>
	140,708	(9,892)	130,816
Restricted Funds			
Flintshire Volunteer Centre	100,340	(1,028)	99,312
Partnership Support	51,424	16,321	67,745
Learning Development & Outreach Support	70,387	(671)	69,716
Grant Funds	<u>28,865</u>	<u>(35)</u>	<u>28,830</u>
	251,016	14,587	265,603
TOTAL FUNDS	<u>391,724</u>	<u>4,695</u>	<u>396,419</u>

Flintshire Local Voluntary Council

Notes to the Financial Statements - continued for the year ended 31 March 2018

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Flintshire Local Voluntary Council - Core	251,917	(261,809)	(9,892)
Restricted funds			
Flintshire Volunteer Centre	176,453	(177,481)	(1,028)
Partnership Support	93,183	(76,862)	16,321
Learning Development & Outreach Support	47,458	(48,129)	(671)
Grant Funds	<u>22,468</u>	<u>(22,503)</u>	<u>(35)</u>
	339,562	(324,975)	14,587
	<u>591,479</u>	<u>(586,784)</u>	<u>4,695</u>
TOTAL FUNDS			

Restricted funds:

These are funds which have been given for particular purposes and projects.

Flintshire Volunteer Centre

Flintshire Volunteer Centre promotes volunteering and guides people to volunteering opportunities. This year the Volunteer Centre has developed a number of specific projects which receive funding from different sources, including Welsh Government, Flintshire Families First and WCVA (GwirVol). These projects aim to encourage young people and those with support needs to get involved in volunteering.

Partnership Support

The aim is to support the effective involvement of voluntary and community groups in the planning, development and review of local services and to strengthen partnership working. Initiatives under Partnership Support are funded by Flintshire County Council and Betsi Cadwaladr University Health Board.

Learning Development and Outreach Support

The aim of Learning Development is to develop and promote learning opportunities for those involved in voluntary and community groups and for disadvantaged people in the wider community.

The aim of Outreach Support is to provide a range of support services to voluntary and community groups including advice and help with funding, governance issues and targeted support to groups working in rural areas. This work is supported by Flintshire County Council and the Welsh Government.

Grant Funds

These grant funds, administered by Flintshire Local Voluntary Council, support local voluntary and community groups undertaking a wide variety of activities. The grant funds are supported by the Welsh Government and Flintshire County Council. Further grant funds have been received from the fundraising activities of Flintshire Local Voluntary Council.

Unrestricted Funds

The Board has resolved that the financial reserves of Flintshire Local Voluntary Council should be reviewed on an annual basis to ensure that adequate provision is made for unforeseen expenses while guarding against the possibility that reserves could increase from year to year without valid reason.

The designated unrestricted reserve is to provide for contingent liabilities which would arise should funding support be withdrawn and the Voluntary Council be required to be wound up. In addition, amounts have been set aside to meet unforeseen significant expenditure relating to the ICT infrastructure and/or business premises. The Board estimates that such costs would amount to £104,000 (2016: £130,000).

Flintshire Local Voluntary Council

**Notes to the Financial Statements - continued
for the year ended 31 March 2018**

17. CAPITAL COMMITMENTS

	2018	2017
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

As at 31 March 2018 the charity had no capital commitments.

18. RELATED PARTY DISCLOSURES

Flintshire Local Voluntary Council provides services and grant funding to other voluntary and community groups and, in turn, receives funding and resources from a number of external agencies. To minimise and manage any conflict of interest trustees are required to sign a Declaration of Interest form and, where appropriate, declare the particular interest and withdraw from meetings or discussions pertaining to that issue.

The following organisations received either payroll, room rental or printing services on normal commercial terms:

Home-Start Flintshire	M Elizabeth Holland, Marjorie Thomson
Cruse Bereavement Care	Barbara Roberts

Grants distributed from Community Chest Grant:

Dangerpoint	£1,000	Paul Hinchliffe
Friends of Rhydymwyn Valley	£500	Phillipa Marion Perry

19. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee. The liability of the members is therefore limited. In accordance with the Memorandum of Association every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up whilst they are a member or within one year after he or she ceases to be a member.

Flintshire Local Voluntary Council

Detailed Statement of Financial Activities
for the year ended 31 March 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Other trading activities		
Membership fees	4,268	3,248
Office services and training	13,113	13,362
Office rents, room bookings and service charges	60,900	53,312
Photocopying and postage services	44,778	53,244
Grant disbursements refunded to FLVC	155	-
Donations and fund raising	766	357
Course and management fees	-	240
Reimbursements from partner organisations	28,580	18,483
ICT grant receipt	-	1,664
	<u>152,560</u>	<u>143,910</u>
Investment income		
Bank deposit interest	610	551
Charitable activities		
Grants	<u>472,360</u>	<u>447,018</u>
Total incoming resources	625,530	591,479
EXPENDITURE		
Other trading activities		
Office services	3,593	1,271
Charitable activities		
Rent and rates	75,738	70,723
Light and heat	9,208	7,499
Repairs and maintenance	4,877	6,903
Property insurance	1,038	284
Salaries and wages	390,473	345,866
Staff training	793	695
Staff expenses	8,441	8,856
Telephone charges	11,759	10,768
Printing and stationery	23,717	32,825
Postage	11,051	10,020
Computer costs	7,908	7,496
Reference materials	587	1,174
Subscriptions	424	1,435
Insurances and indemnities	2,214	2,106
Volunteers' and beneficiaries expenses	6,306	4,355
Training (including room hire)	16,650	23,464
AGM expenses	2,068	2,171
Professional fees	5,968	3,190
Sundry expenses	3,602	5,611
Publicity	2,221	119
Management charges and contributions	890	5,067
Contractor and consultant costs	3,573	2,801
Office equipment	1,061	3,896
Grant disbursements	<u>22,374</u>	<u>22,503</u>
	612,941	579,827
Support costs		

This page does not form part of the statutory financial statements

Flintshire Local Voluntary Council

Detailed Statement of Financial Activities
for the year ended 31 March 2018

	2018 £	2017 £
Governance costs		
Trustees' expenses	1,621	1,486
Auditors' remuneration	<u>4,212</u>	<u>4,200</u>
	<u>5,833</u>	<u>5,686</u>
Total resources expended	622,367	586,784
	<u> </u>	<u> </u>
Net income	<u>3,163</u>	<u>4,695</u>