Lancashire Association of Local Councils

Financial Statements

For the year ended 31st March 2026

Lancashire Association of Local Councils

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the year ended 31st March 2026

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ACCOUNTANT'S REPORT

In accordance with the instructions given we have prepared, without carrying out an audit, the financial statements set out on pages two to five for the accounting period ending 31 March 2026 from the books and records supplied and from the information and explanations received.



JDH Business Services Ltd
Carreg Lwyd
Cefn Bychan Rd
Pantymwyn
Flintshire
CH75EW

Lancashire Association of Local Councils
Income and Expenditure Accounts
For the year ended 31st March 2026

	Notes	2025/26 £	2024/25 £
INCOME			
LALC Membership fees		42555	42887
NALC Membership fees		46683	43304
Training (including RPII and CiLCA)		7843	8560
Area Secretary fees		1780	2543
Bank Interest Received		1226	1433
Promotion Support		1580	1280
Total Income		101,667	100,007
EXPENDITURE			
Affiliation Fees to National Association		47425	42734
Staff Costs		46200	28117
Conference/Promotion/Support		2965	6190
Office, IT and Admin costs		5814	7070
AC Area Secretaries		2304	1912
Training		3992	1461
Depreciation - office IT equipment	1,2	526	526
Total Expenditure		109,226	88,010
Surplus for the accounting period		(7,559)	11,997

Lancashire Association of Local Councils
Balance Sheet as at 31 March 2026

	Notes	2025/26 £	2025/26 £	2024/25 £	2024/25 £
FIXED ASSETS:					
Tangible Fixed Assets	3		50		576
CURRENT ASSETS:					
Cash at bank and in hand		104,272		115,278	
Debtors	4	-		-	
		104,272		115,278	
CREDITORS: Amounts falling due within one year	5	780		1,488	
NET CURRENT ASSETS			103,492		113,790
NET ASSETS			103,542		114,366
Financed By:					
General Reserves:					
Brought forward reserves			105,751		93,754
Revenue surplus for the period			(7,559)		11,997
Carried forward reserves			98,192		105,751
Restricted Reserves:	6				
Lancashire County Council SLA:					
Brought forward reserves			8,615		5,731
Net surplus/(deficit)			(3,265)		2,884
Carried forward reserves			5,350		8,615
Total Reserves			103,542		114,366

Lancashire Association of Local Councils
Notes to the financial statements
For the year ended 31st March 2026

1 Accounting Policies

Tangible fixed assets and depreciation
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

IT equipment	25% Straight Line

2 Surplus for the year

The surplus is stated after charging:

	2025/26 £
Depreciation of tangible fixed assets	526

3 Tangible fixed assets

	IT Equipment
	£
COST	
At 1st April 2025	2,104
Additions	-
At 31st March 2026	2,104
ACCUMULATED DEPRECIATION	
At 1st April 2025	1,528
Charge for the period	526
At 31st March 2026	2,054
Net book value	
At 31st March 2025	576
At 31st March 2026	50

4 **Debtors**	2025/26	2024/25
	£	£
Debtors	-	-
	-	-

5 **Creditors: amounts falling due within one year**	2025/26	2024/25
	£	£
Creditors	0	732
Accruals - accountancy	780	756
	780	1,488

6 **Restricted Reserves:**

		2025/26	
		£	£
Lancashire County Council SLA			
Brought forward reserves			8,615
INCOME		-	
EXPENDITURE:	PIALC training subsidy	120	
	CiLCA costs	45	
	Area Support Officer subsidy	3,100	
Carried forward reserves			5,350