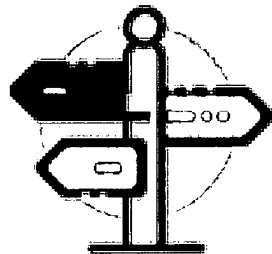


The Community Council for Somerset
(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2024

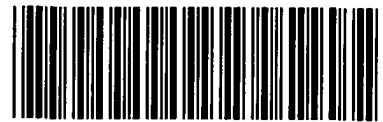
Company Number: 03541219
Charity Registered in England and Wales Number: 1069260



CCS

people • place • enterprise

WEDNESDAY



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COMPANIES HOUSE

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The Community Council for Somerset

Reference and Administrative Details

For the Year Ended 31 March 2024

Trustee Directors

J Braisby
J Chidgey-Clark
G Francis
C Gautam
M Kitchen
R Lawy
E Lower
S Tudor

Secretary

V Bishop

Chief Executive Officer

V Bishop

Charity Number

1069260

Company Number

03541219

Principal Address and Registered Office

Fitzwarren House
Queen Street
Taunton
England
TA1 3UG

Auditors

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Santander
62 Hight Street
Weston-Super-Mare
North Somerset
BS23 1JB

Lloyds Bank
31 Fore St
Somerset
TA1 1HN

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report and the audited financial statements for the year ended 31 March 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Charity's governing document and the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019).

The full name of the Charity is The Community Council for Somerset. It was incorporated 13 December 1999 as a company limited by guarantee. Its company registration number is 03541219. Its Charity registration number is 1069260. The registered office is Fitzwarren House, Queen Street, Taunton, England, TA1 3UG.

References and Administrative Details

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association (updated and agreed September 2011), Amended Articles of Association (adopted December 2020) and the Charities SORP (FRS 102).

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year-end are as follows:

- J Braisby (appointed 1 May 2024)
- K Buter (resigned 11 July 2023)
- J Chidgey-Clark (appointed 1 May 2024)
- P Claydon (resigned 31 October 2023)
- G Francis
- C Gautam (appointed 11 July 2023)
- P Gunner (resigned 31 October 2023)
- P James (resigned 12 February 2024)
- M Kitchen (appointed 2 August 2023)
- R Lawy (appointed 31 October 2023)
- E Lower (appointed 11 July 2023)
- E Tipper (resigned 11 July 2023)
- S Tudor (appointed 2 August 2023)

None of the Trustees have any beneficial interest in the Company. All the Trustees are members of the Company and guarantee to contribute £1 in the event of a winding up.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

Structure, governance and management

The Community Council for Somerset was incorporated on 1 April 1998 and is governed by the Memorandum and Articles of Association as amended 20th September 2011.

On 3 December 2020, a General Meeting of Members was held at which amended Articles of Association were adopted, changing to a Foundation model of Governance.

The charity is a company limited by guarantee, Company Number: 3541219.

Membership

Membership of the company is by application to the office and will involve a guarantee for a contribution of £1 in the event of a shortfall of assets on winding up.

Directors and Trustees

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees are elected at the Annual General Meeting. At each AGM one third of the Trustees who are subject to retirement by rotation shall retire from office.

The President

The General Meeting is empowered to elect a President, who may elect to be a trustee as a result of being so elected.

Policies and Procedures for the Recruitment, Selection, Induction and Training of Trustees

Trustee vacancies are advertised on the CCS website and through social media, and we use a website to match with volunteer Trustees. Potential candidates first meet with the Chief Executive then have an interview with the Chair and at least one other Trustee. They are invited to meet other Trustees either as an observer at a Board meeting or at a more informal event. There is a person specification for Trustees and tailored versions for specific roles such as the Chair and Honorary Treasurer. If specific skill needs are identified by the Board, separate person specifications are developed. An application is submitted and considered by the Board. The decision to co-opt a new Trustee is put to the Board to vote.

Trustees now have their own CBL pathway on the Learning Hub. Trustees meet members of staff, receive support and training in IT as required, and receive information about entitlement to and reimbursement of any approved expenses incurred in undertaking the role of a Board member. Trustees' skills audits are undertaken regularly.

Organisational Structure

The Board delegates day to day management of the charity to the Chief Executive and Senior Leadership Team. Programmes are managed differently depending on size. Our largest programme, the Village Agent programme, has a Senior Manager, and 5 Locality Managers whilst we have 3 Senior Community Advisers who manage smaller programmes between them.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

Core staff are split into teams by functions, each with a manager. An organisational restructure was implemented alongside the strategy development during 2023-24 and a new organisational structure came into place on April 1 2024.

Pay Structure and Framework

A staffing and pay structure and framework was adopted in 2018, to ensure that CCS salaries are consistent with similar local organisations. This was used during the year alongside the Pay Policy.

In light of the ongoing cost of living crisis, Trustees agreed to a 3% (in total) pay increase during this year.

Trading Subsidiary

Smart Communities Limited (SCL), CCS's Trading Subsidiary generated a small amount of income this year. This year, the decision was taken to bring the small team delivering for SCL into the organisation as the Programmes Team. This was because the majority of the projects being delivered were funded through grants rather than generated income, and were clearly aligned to CCS charitable objectives, vision and mission. The Chief Executive Officer and Chair of Trustees are Directors of SCL and delivery of any consultancy is done through the Programmes Team who remain on joint contracts.

Partnership Working

CCS works collaboratively with a range of organisations in the VCFSE sector in Somerset. Where we sub-contract work as part of a commission or grant, we have partnership agreements in place.

Objectives and activities

The Charity's objects ("the Objects") are as follows: -

"To promote any charitable purposes for the benefit of the community in the administrative County of Somerset and in particular the advancement of education, the protection of health and the relief of poverty and distress and physical and mental sickness and disability".



The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

The Charity has the following powers, which may be exercised only in promoting the Objects:

- to do anything within the law which promotes or helps to promote the Objects.
- to carry out campaigning and advocacy, provided that the Trustees are satisfied that any proposed campaigning and advocacy will further the Objects to an extent justified by the resources committed and that such activity is not the dominant means by which the Charity promotes the Objects.
- to pay out of the funds of the Charity the costs of forming and registering the Charity both as a company and as a charity.
- to provide advice or information.
- to carry out research.
- to co-operate with other bodies.
- to support, administer or set up other charities.
- to act as a Charity Trustee of a charitable trust.
- to acquire, merge with or enter into any partnership or joint venture arrangement with any other body for the purposes of any of the Objects.
- to convert to a charitable incorporated organisation.
- to accept or refuse gifts and donations and to raise funds (but not by means of Taxable Trading).
- to borrow money.
- to give security, including but not limited to guarantees, for loans or other obligations (but only in accordance with the restrictions imposed by the Charities Act).
- to acquire or hire property of any kind.
- to borrow money.
- to let or dispose of property of any kind (but only in accordance with the restrictions imposed by the Charities Act).
- to set aside funds for special purposes or as reserves against future expenditure.
- to deposit or invest its funds in any manner including without limitation with a view to: (a) directly furthering the Charity's purpose; (b) achieving a financial return for the Charity; or (c) achieving both of the objectives described at (a) and (b) above in accordance with and provided that the Trustees comply with their duties under Part 14A of the Charities Act, (but to invest wholly or partly with a view to achieving a financial return only after obtaining such advice from a Financial Expert as the Trustees consider necessary and having regard to the suitability of investments and the need for diversification);
- to delegate the management of investments to a Financial Expert, but only on terms that: (a) the investment policy is set down in writing for the Financial Expert by the Trustees; (b) timely reports of all transactions are provided to the Trustees; (c) the performance of the investments is reviewed regularly with the Trustees; (d) the Trustees are entitled to cancel the delegation arrangement at any time; (e) the investment policy and the delegation arrangement are reviewed at least once a year; (f) all payments due to the Financial Expert are on a scale or at a level which is agreed in advance and are notified promptly to the Trustees on receipt; and (g) the Financial Expert must not do anything outside the powers of the Charity;
- to arrange for investments or other property of the Charity to be held in the name of a Nominee Company acting under the direction of the Trustees or controlled by a Financial Expert acting under their instructions, and to pay any reasonable fee required; 3.20 to deposit documents and physical assets with any company registered or having a place of business in England or Wales as Custodian, and to pay any reasonable fee required;
- to insure the property of the Charity against any foreseeable risk and take out other insurance policies to protect the Charity when required.
- to provide Indemnity Insurance for the Trustees and officers of the Charity in accordance with the restrictions imposed by the Charities Act.

- subject to Article 8.3, to employ or engage paid or unpaid agents, staff, or advisers and where appropriate: 10 (a) to provide for them to benefit under pension and other staff benefit arrangements for them and their dependants; and (b) to enter into compromise and settlement arrangements with them.
- to enter into contracts and agreements of any kind, including without limitation contracts to provide services to or on behalf of other bodies; and
- to establish or acquire subsidiaries.

Vision, Mission & Values

Our Vision

Supporting Somerset's communities to thrive together.

Mission

We enable change by listening, responding to need and building connections between people and communities.

Values

We are kind and compassionate.
We act with honesty and integrity.
We value equality and inclusion.



Public Benefit

In planning our activities, the trustees have had regard to the Charity Commission's guidance on public benefit. These activities meet our charitable objects as described above.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

Review of Activity

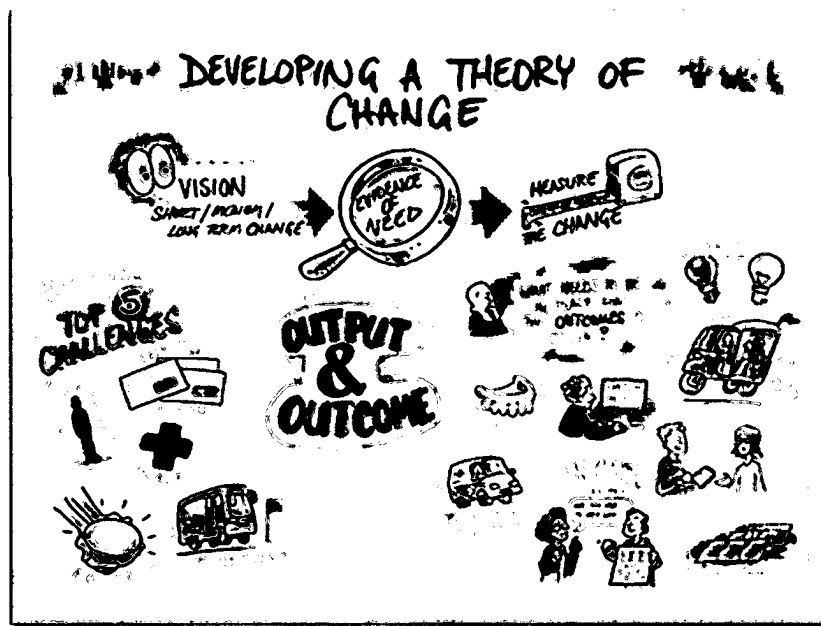
The 2023/24 fiscal year was a year of transition for CCS with internal review, contingency planning, and development of our new Strategy, aligned to our new Vision, Mission & Values.

We have continued to deliver our core contracted work, with our employee numbers remaining consistent during this time and the prior year's spike in employee turnover well abated and levels reaching as low a base as CCS has ever seen. The biggest programmes continued to be Village Agents and Somerset Diverse Communities with a Community Review programme also being delivered to support community planning in 19 parish and town councils. We were delighted to be awarded the contract for Connect Somerset, a significant part of the Village Agent delivery programme. CCS continues to be a key part of the Health & Wellbeing system in Somerset, and the biggest community development organisation, working at the grassroots to enable community solutions to local problems.

The governance review in April 2023 highlighted the key areas of change needed for CCS to stay current and aware of its expectations and limitations. As a result of this review many procedures and policies were reviewed and updated in line with Charity Commission guidance. This review allowed CCS to identify best practice and create a framework for continuous improvement.

Governance has been strengthened through a Board and Staff working group, and the Board identified areas of focus and improvement including finance and strategic planning, which then drove the work of the Senior Leadership Team (SLT) and the Board during the rest of the year. The Board has seen many personnel changes during the year as some long standing Trustees came to the end of their terms and some were forced to retire due to personal circumstances. We are excited to have attracted new Board members from our diverse Somerset communities. A new Chair and Vice Chair were also elected whilst a sub-committee structure was put in place to enable Board Members to understand specialist areas of CCS in depth, to aid decision making and CCS's development. These Sub Committees are Finance & Internal Affairs and Programmes. It has been decided that Fundraising will be monitored by the whole Board due to its importance to CCS.

Strategy development took place between May and November 2023, driven by the CEO and SLT. It provided opportunities for the engagement of all employees in addition to external partners and stakeholders. We are proud that the Strategy which was agreed in February 2024 was developed through work with 98% of Employees and Trustees. This has given us 6 strategic goals to focus on, 3 internal and 3 external and prioritises supporting communities to meet key challenges across food and fuel poverty, transport, health and wellbeing and housing. As part of the strategy process, a Theory of Change was also developed which has given CCS the opportunity to identify these key community development areas to focus on over the next 5 years from 2024-2029.



(illustration capturing some of the process undertaken in defining our strategy)

Planning and mapping the future was underpinned by a new approach to financial management, implemented in October 2024 by our newly appointed Finance Manager.

The strategy process highlighted the need for CCS to diversify our income streams, which is a particularly critical area for CCS in the coming years with external fiscal pressures on our partners at Somerset Council and NHS.

Achievements and performance

Our success is evaluated through various methods. For specific projects, we agree on outcomes and indicators with funders and report on them, including case studies as examples. Defra requires quarterly reports on our progress and achievements across several key themes. We also gather feedback from events such as Community Buildings workshops and Social Enterprise events. The Chief Executive provides progress updates at every Board meeting, and regular 'Town Halls' have been introduced to keep our employees informed and updated.

As part of our Agent programme a Client Satisfaction Survey was introduced during this year which enables us to monitor and reflect upon performance and make continuous improvements.

Village and Community Agents including Home First (Hospital Team) and other specialist agents.

Agents continued to provide a high-quality service to a client base growing in number and in complexity of needs, almost 10,000 referrals were received from a growing number of places. For the first time we introduced Power BI dashboards which have enabled us to monitor case load, whilst the use of MYCAW as an evaluation tool has enabled us to monitor client outcomes more effectively. 85% of clients during this period felt that their wellbeing had been improved by the service.

Support continues to be given through face-to-face visits, as well as through phone support. We remain one of the few agencies in the county to visit clients in person.

Agents are engaged with peer forums and multi-disciplinary team meetings in addition to the many organisations within the charity sector that support vulnerable people in their area.

Specialist agents focus on specific demographic groups and their need: Children & Families, Refugees and Homelessness & Tenancy Support.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

Somerset Carers Service

We continued to deliver our Village Agent support to unpaid Carers across the county – currently numbered at about 58,000. This included one to one support through a dedicated support phoneline and Agents. In addition to this, the service facilitated peer support groups, and activities and education for carers to support them, and their loved one. Events were held to foster collaboration within the system, and the sector and additional funding was secured from the Open Mental Health Alliance to support carers for people with mental health challenges.

Visitors to the Somerset Carers website grew to 24,000 in 2023-2024; an increase of 4.3% on the previous year. The most popular pages were about Free Support and Information, Micro Providers, our 23 Carers Groups and our Carers Hub which offers information and advice on activities, events, and support from national and regional organisations. Over the year there were 431 registrations to receive updates from Somerset Carers and 358 people registered with the Somerset Carers Forum, indicating a desire for information and a strong wish to connect with other carers to share insight and experiences.



Accessible Boat Trip from our Carers Week

Somerset Carers social media following grew with a 36% increase on Facebook (815-page likes, 964 followers) and an increase of 16% on Twitter (X). We reached an estimated 34,000 Facebook users and engagement with our posts spiked significantly around events such as Carers Week and the videos we shared around Carers Rights Day.

Focus on Fuel Poverty

In 2023/24 we were delighted to launch our inaugural 'Knit for your Neighbour' campaign where we asked members of the community in Somerset to donate knitted blankets (or new blankets with the tags still on) that our Village Agents could then distribute to vulnerable people who are struggling with fuel poverty. We managed to distribute over 200 blankets in the end, some of them works of art. We were also very grateful to local wool shops in Somerset who donated wool to 'Knit and Natter' groups for participants to knit the blankets to donate.



Knit for your Neighbour!

We were also proud of our first ‘Energy Efficiency Week’ which we held in January 2024 to tie in with national initiatives. CCS mobilised all our programme teams to hold events, work with partners and raise awareness of fuel poverty and ways of becoming energy efficient in the community. A large number of goody bags were given away, alongside non-electric slow cookers, air fryers, electric blankets, LED lightbulbs and other useful items for homes. We worked with the Centre for Sustainable Energy, Citizen's Advice Somerset, National Energy Action and many local organisations.

At the end of the year the agent workforce stood at:



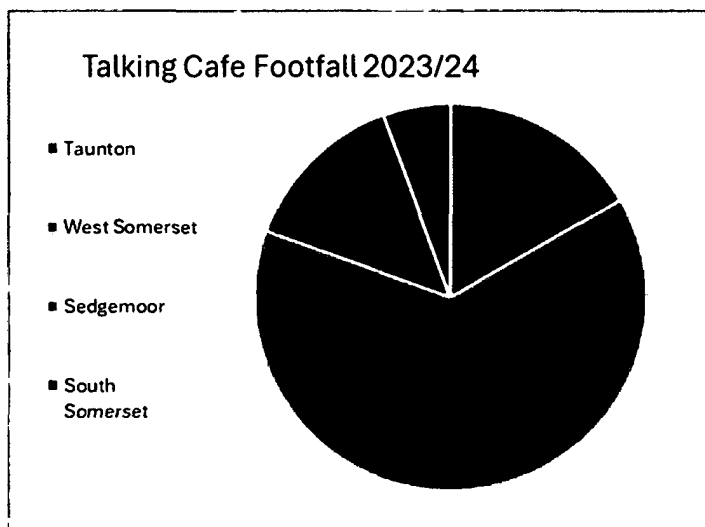
The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

5.6 Talking Café

We host weekly and monthly talking cafes across Somerset seeing over 6000 people in 23/24, those who visited our talking cafes were across a wide variety of need from people with the largest need being isolation/mental health needs ranging to other areas of financial support and community needs.



Grant Making

Grant making is a small part financially of our work but has a significant impact. Following our Grant Making Policy, Agents work initially to find community solutions, but have access to in-house grant funding, and some delegated funds to provide immediate, crisis support if needed.

Home First Fund

We received income of £50,000 from Somerset Council to fund small grants which help support those in need discharging from our hospitals in Somerset. The Hospital Team awarded 351 grants totalling £31,725, providing support such as microwaves, hoarding declutter, cleaning, handrails, and key safes.

Surviving Winter Grants

CCS distributed payments to those individuals in need of 'Surviving Winter Grants.' These grants come from money kindly donated by people who receive the Winter Fuel allowance to Somerset Community Foundation, who work with partners including CCS to distribute to those who are most vulnerable in our communities. The grants are available for older people in our communities to ensure they stay warm and well during the winter months. We were allocated a further £48,600 from the Somerset Community Foundation in 2023/24. A total of £42,050 was awarded in the period, with the remainder to be used within the early part of 2024/25.

Somerset Crisis Fund

This fund makes grants available to people and families in crisis situations. Funding comes from general donations received from organisations for example, Somerset West Lottery, as well as through individual donations on Local Giving. We also are grateful to work closely with other Trusts and Funds to help individuals receive grants for life-changing large household items and mobility aids. Our collaborators for these grants include Taunton Aid in Sickness, Mary Huxtable Trust, Taunton Heritage Fund, The Wilton Trust, St Decumans Parish Trust, and Church Unity Emergency Fund. During 2023/24 we saw the need for support increase hugely, up 56% from the prior year. In total 375 grants were awarded to individuals amounting to £25,100.

Community Development Projects

Community Buildings and Village Halls offer a space where a wide range of social activities can support the local area and residents, thereby strengthening communities. Managed by volunteer committees, our role is vital in supporting these volunteers with many issues including legislation, funding, best practice and much more. Through the CCS Community Buildings Membership Scheme, members receive regular newsletters and bulletins, an hours free one to one expert support, training and networking opportunities, free entry into the Hallmark accreditation scheme, access to over 80 specialist information sheets and model documents as well as membership of a members only Facebook group to share ideas and questions with like-minded community building volunteers.

During this year there were 9 training sessions on topics ranging from the Roles and Responsibilities of Trustees to Risk Assessments, Fundraising, Incorporation and Waste Management. During the National Village Halls Week with the topic of Go Green! we ran a number of events including a half day event 'Taking steps towards Net Zero.'

In addition we held the annual Community Buildings Conference with this year's theme being 'A Hall Fit for the Future' where we had over 50 attendees and speakers from the National Lottery, the Royal Countryside Fund, a local hall who had achieved significant funding to develop their hall for future generations to come, as well as an update on legislation and best practice.

At the conference we awarded 18 halls with Hallmark accreditations. There were 13 halls renewing, 6 taking part for the first time resulting in 17, Level 1 accreditation awards, 9, Level 2 accreditations and 7, level 3 accreditations – a testament to the hard work of the halls volunteers in running and managing their facilities.

In addition, nominations were invited for the 'Trustee of the Year Award' which recognises a trustee who has either been long standing, very active in their role, influenced change or development, or deserves recognition for their role in another way. We were delighted to present the award to two trustees – the Treasurer of Ashwick and Oakhill Village Hall and the Booking Secretary for Mark Village Hall.

Community Review project

Understanding residents' views and issues is vital for vibrant and inclusive communities. CCS worked with 18 Town and Parish Councils funded by Somerset Council and delivered on behalf of Somerset Association of Local Councils to complete Community Reviews. These are reports and action plans based on community consultation evidence which identify key issues and projects which both councils and community groups alike can deliver. The consultation provides evidence of need showing the level of interest in particular aspects from a wide range of topics including communication, housing, traffic, the local environment, climate change, community facilities children and young people, older people, health and wellbeing and others. This evidence can be used both locally, but also as information to lobby key stakeholders as well as evidence for any funding applications that may be made to deliver projects.

Examples of projects and outcomes reported back as a result of our Community Reviews include:

- Better communication channels.
- Council more actively involved in environmental activities
- Have agreed to start planting wildflower seeds on village green.
- Involvement of younger persons and those from wider community especially entertainment and activities
- Main outcome is that we have gained solid evidence of the desire in the parish for a community hub to be created, and a project group is using this evidence as part of grant funding bids.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

- A much more detailed understanding of the community that lives there now. A renewed focus on the most important priorities for the community, namely speeding and road safety.
- There were possibly some pre-conceived ideas as to what was required in community e.g. community hall. Further consultation and appraisal of existing facilities have shown that a hall may not be a requirement. The Plan has allowed us to have a better understanding of the Community requirements.
- Funded and launched a Community Shed having asked a question about it in the survey.
- Launched a Local Produce Market and a Community Garden, and a pétanque course.
- Ongoing discussions to merge two parish councils.
- received overwhelming support to develop an Active Travel Route in their Review and are currently fundraising for the work.

Eco halls

In addition to our core Community Buildings work, we developed a project funded by the Royal Countryside Fund supporting Community Buildings through a programme of training and networking to help future proof their buildings.

We produced a range of resources to help them, including information sheets, case studies, events, and useful links.

12 Halls received a technical energy audit with 100% of halls responding to requests for feedback stating that they had since actioned recommendations in the audit report including installation of infra-red heating solutions and improved LED lighting; 60% had made savings on energy usage; 40% had made savings on energy costs.

11 training events were delivered, both online and in person. In total, 99 halls have accessed these events with nearly 230 volunteers attending.

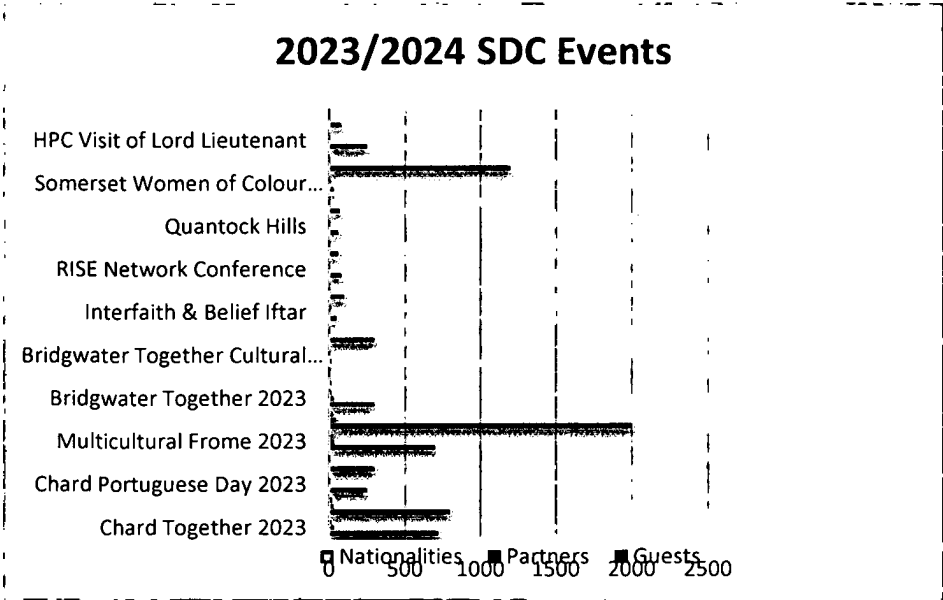
This project highlighted the needs and opportunities to support further climate response work acting as a catalyst for us to develop other new projects.

Somerset Diverse Communities

Somerset Diverse Communities (SDC) are proud to have delivered various events, training sessions and hosted podcasts throughout the last year. SDC has been actively working towards a more equitable future by empowering ethnically diverse communities to become more visible and vocal within the county.

TRAINING/WEBINAR/PODCAST	
Partners	Activity
St Margaret's Hospice	Volunteering and ethnically diverse communities
Nursing students at University Centre Somerset	Working with ethnically diverse communities
Conversation Clubs in Wells, Glastonbury, Yeovil, and Taunton	English Sessions for Women
Quantock Landscape Partnership Scheme	The Beauty of the Hills podcast
Somerset Community Foundation	Funding - podcast

In addition to organising and participating in a wide range of events and initiatives, the team has been a prominent presence at numerous network, panel, and forum meetings representing the interests of Somerset's ethnically diverse populations. This report presents a comprehensive summary of SDC's activities during this period, highlighting key metrics such as guest attendance and partner collaboration. While the majority of these initiatives were independently organised by SDC, it is important to acknowledge the collaborative nature of many events, which involved partnerships with various organisations and stakeholders.



The above chart shows the numerous events that SDC has hosted and the number of people in each community we have reached over 7000 people alone with our events.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024



SDC Supporting the on your bike scheme.

Communications

CCS's social media presence has seen growth across various channels. The Facebook page experienced significant improvements in reach and impressions, with a notable 81% increase in reach to 100,000 users and a 5.2% increase in impressions to 246,700. However, follower growth slightly declined, with 220 new followers, which is 2 fewer than the previous year.

User interactions remained stable at 2,600, matching the previous year's performance. Our CCS YouTube channel received 1.8k views an increase of 200 views on the previous year.

Website traffic for CCS has seen a decline, with an average of 1,500 visitors and approximately 18,000 unique visits, representing a 21% decrease from the previous year. Despite this overall decrease, certain pages maintained their popularity, with Vacancies, Community Buildings, Somerset Diverse Communities, and the Contact Us page emerging as the top-performing sections.

The CCS Homeless campaign was launched in January 2024, marking a significant effort to address homelessness issues. The campaign gathered attention from various media outlets, including coverage in Somerset Live, Somerset Gazette, and Chard Gazette. Additionally, the initiative reached a broader audience through the Rural Services Network, which has a distribution of approximately 20,000 readers.

The campaign's launch generated 93 reads, 173 website page views and with an average read time of 4 minutes and 53 seconds. This multi-faceted media approach helped to raise awareness about homelessness and CCS campaign's objectives across different platforms and communities.

In contrast, the Somerset Agents website demonstrated smaller growth, increasing its visit count from 18,600 to 19,000, a 2.1% improvement. The most frequented pages remained consistent with the previous year, with Find an Agent, Somerset Village Agents, Talking Café, and Request a Call Back maintaining their status as the most active sections.

Collaboration

CCS continues to enjoy strong operational and strategic connections within both the VCFSE sector in Somerset, and the Public Sector. Our CEO sits on the Somerset Group of Charities, and with this group, has led on the development of the VCSFE Forum, which aims to provide a sustainable and fair way for organisations of all sizes to connect with policy and decision makers. CCS is an Associate Partner of the Open Mental Health Alliance, and this year has secured funding to lead on carers groups in the county. CCS continues to work with Rethink, the partnership lead of OMH to develop more streamlined ways of working. CCS works closely with Spark, the CVS within Somerset to ensure that work is not duplicated, and we are able to support each other to develop stronger communities in Somerset.

Looking Ahead

In the 2023-24 fiscal year we will continue to focus our resources on:

Delivering our mission and vision by maintaining our service measures for our contracts whilst embedding new ways of collaborating with our partners to deliver the Connect Somerset contract.

The Launch of our strategy – including the successful communication and relaunch of CCS to ensure a fit for future purpose organisation is in place. This will see changes to the way we work and focus within, and our organisational structure reviewed.

Updating core technology infrastructure, so we can operate more efficiently and effectively, and focus more resource on our core work. This includes continuing to implement our new Finance and HR systems and data management with the protentional of relocation to new premises.

To achieve all this, we will need to develop and grow our fundraising activities, we have developed a 3 Year Fundraising Strategy fit for our needs.

Our new strategy places significant emphasis on assessing, articulating, and sharing our impact. Monitoring and Evaluation and the further development of impact measurement is an important part of our work this year.

This approach enables us to enhance our service quality, continue to offer support across the VCFE, and at the forefront continue to prioritize the needs of the individuals and communities we serve.

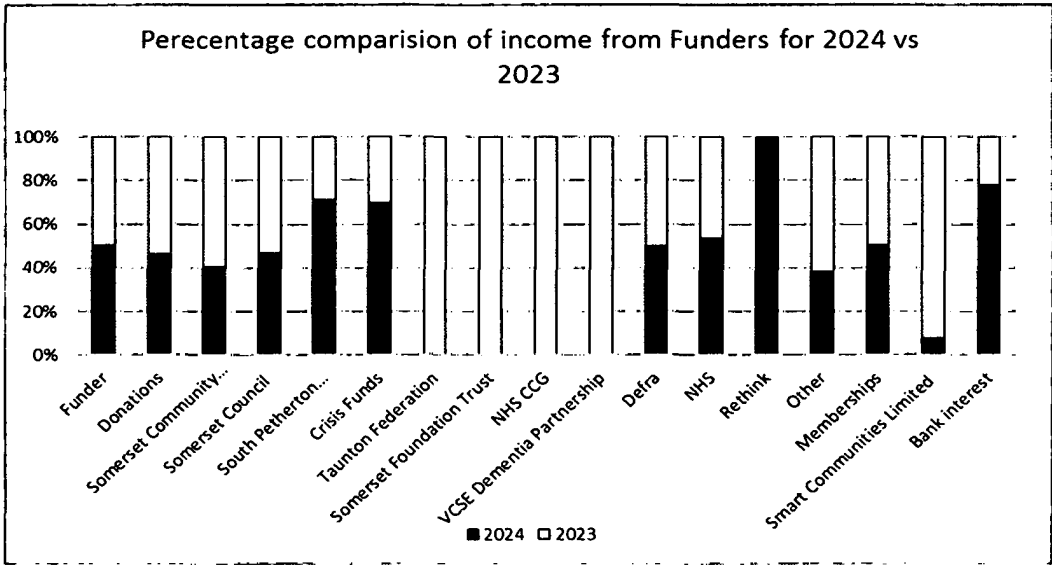
During our new Strategy launch in the initial period, we will be working towards a set of headline metrics, which we will set out in next year's report.

It is an exciting time of change for us, one we embrace and relish.

FINANCIAL REVIEW

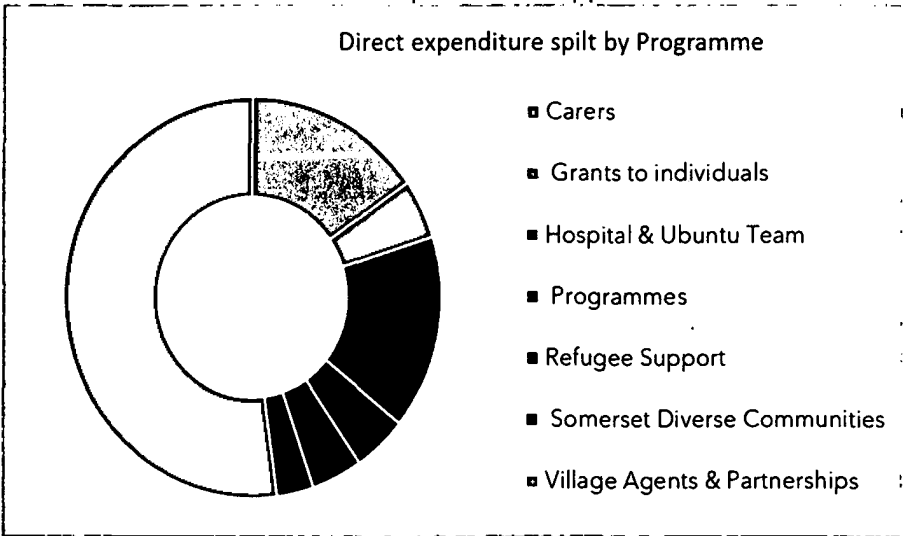
During 2023/24 funding was secured for another year for our Hospital Agent team. NHS Somerset continued to fund the majority of the Agent Service with our contract with Somerset Council for Carers and Community Agents ending in March 2024 to welcome the introduction of the Connect Somerset contract in 2024/25.

The total income has decreased by 11% from the prior year to £2,769,800 in 2023/24. This was due to the end of contracts from NHS CCG for our Cancer Agent programme and the Dementia Partnership with the VCSE, for both of which expenditure continued into 2023/24.



As expected with a decrease in income, our expenditure also decreased by 5%, from £3,205,243 in 2022/23 to £3,040,606 in 2023/24. The smaller reduction in the expenditure percentage compared to income is attributable to the continuation of projects for which income was recognised in 2023/23.

The majority of our costs are staff salaries for direct delivery. Unrestricted staff costs include those of the core team (administration, finance, and HR), marketing, business development, data and insights and the Chief Executive. Without this team, project delivery would be impossible, and we would not be able to deliver the change in Somerset communities we are so proud of. Support costs include overheads, such as rent.



The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

Investment Performance

The CCS investment policy states that the Charity seeks to produce the best financial return within an acceptable level of risk. We have little scope for reducing our costs and it is vital that we maintain the value of grants and income received in order to cover expenditure commitments for the duration of projects, and to deliver our charitable objectives. A significant proportion of our balances are being held to deliver projects over the next year or two and so we need to have regard to cash flow projections.

The £75,668 of investments (including the St Margaret's Fund) is currently invested in a CCLA COIF charities fixed interest fund. The value of these investments has increased by £3,206 compared with the previous year. During 2023/24 CCS continued to use Flagstone investment platform to place investments. This offers choice of interest rates and flexibility of investment term to ensure funds are invested to maximise interest while maintaining sufficient cashflow.

Reserves

CCS's Reserves Policy is to hold sufficient unrestricted reserves to meet short-term cash flow needs, support strategic vision, manage fluctuations in income and, if necessary, enable CCS to manage a decline in income. CCS aims to maintain a minimum reserve level equivalent to the total calculated cost of potential redundancy payments for all employees, plus six months of operating expenses.

CCS's total reserves have decreased by £267,600 during the year with unrestricted reserves reducing by £231,552. We expected a significant decrease of our unrestricted reserves due to the completion of projects which were contractually unrestricted.

- Restricted reserves have decreased from £333,390 in 2022/23 to £297,342 in 2023/24 due to prior year grant funding used to deliver projects.
- Designated reserves have stabilised with minimal change to the St Margrets investment figure of £78,207 in 2023/24.
- Unrestricted reserves have decreased from £759,947 to £527,678. We expected a significant decrease due to the completion of projects which were contractually unrestricted. CCS also underwent an analysis of the free reserves in 2023/24 which led to a restated unrestricted fund figure within the accounts. Taking into account estimated redundancy costs, this equates to just under 7 months running costs.

Reserve levels are analysed and monitored monthly during the financial management accounts, with variances, risk and levels being reported to the Finance and Internal Affairs Committee quarterly. Trustees have authorised the expenditure of some free reserves in 2024-25 to launch a fundraising function and increase capacity in marketing. This is part of planned strategy delivery.

Risk

The Community Council Board has identified the key risks facing the organisation and has produced a risk register. Risks are RAG rated and the probability and impact are assessed as high, medium, or low. Risk owners have been identified for all risks and mitigating action has been considered and documented. The risk register is reviewed at every Board meeting to consider whether the assessments have changed, whether mitigating action is still appropriate, and to identify any new and emerging risks.

There have been financial challenges faced by NHS and Somerset Council during this year, which is being projected to continue into future years. This risk has been captured in our PESTLE, and this has been considered when producing our annual operational plan for year 2024/25.

The Community Council for Somerset

Trustee Directors' Report

For the Year Ended 31 March 2024

A robust process has been put in place to develop the new CCS strategy and is an important part of the charity's targets and delivery now and for launch of strategic goals to our partners and the wider Somerset communities in 2024/25.

The Finance and Internal Affairs Sub Committee reviews finance and policy issues in detail at the quarterly Sub Committee Board Meetings, which are then presented to and passed by the Board of Trustees at our Board Meetings which are also held quarterly. They receive up to date management accounts at each meeting summarising the actual costs and year end projections for each project and fund. The budget is approved at the start of the year and variances are highlighted during the year.

Fundraising

CCS Fundraising: Our Approach to Fundraising and Compliance

At CCS, we currently are planning to launch a diverse range of fundraising activities to support our mission in the next fiscal year.

Here are some key points about our current fundraising practices:

Fundraising Oversight: Our Finance and Internal Affairs committee regularly reviews our fundraising programs to ensure compliance and best practices. We are members of the Fundraising Regulator and the Chartered Institute of Fundraising.

External Agencies: We will collaborate with external agencies for face-to-face, telephone, and direct marketing activities. These agencies operate under our standards and sector regulations, including the Fundraising Code of Practice. We closely monitor their performance, conduct regular reviews, and prioritize respectful interactions.

Vulnerable Persons Protection: We work closely with third-party agencies and fundraisers to review policies, procedures, and performance. Safeguarding vulnerable individuals remains a top priority.

Complaint Handling: In the fiscal year 2023/24, we did not receive any complaints.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the Community Council for Somerset for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each fiscal year which give a true and fair view of the state of affairs of the charitable company and group and of the income and expenditure of the charitable group 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 Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- 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 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 the group 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Auditors

The auditors, Albert Goodman LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Approved by order of the Trustees.

G Francis

Date: 30 September 2024

The Community Council for Somerset

Independent Auditors' Report to the Trustees and Members

For the Year Ended 31 March 2024

Opinion

We have audited the financial statements of The Community Council for Somerset (the 'parent charitable company') for the year ended 31 March 2024, which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheets, the consolidated 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. 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.

The Community Council for Somerset

Independent Auditors' Report to the Trustees and Members
For the Year Ended 31 March 2024

Opinion on other matter 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 Trustees' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

Matters on which we are required to report by exception

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

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent 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.

In preparing the financial statements, the trustees are responsible for assessing the group and parent 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 parent charitable 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.

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 auditor's report.

The Community Council for Somerset

Independent Auditors' Report to the Trustees and Members For the Year Ended 31 March 2024

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, employment, health and safety and data protection legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission and other relevant regulators including the company's legal advisors and insurers.

The Community Council for Somerset

Independent Auditors' Report to the Trustees and Members

For the Year Ended 31 March 2024

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the group and parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group and parent 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 group and parent charitable company and the group and parent charitable company's members as a body and the parent charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle Ferris BSc (Hons) FCA DChA

Senior Statutory Auditor

for and on behalf of

Albert Goodman LLP

Chartered Accountants

Statutory Auditor

Goodwood House

Blackbrook Park Avenue

Taunton

Somerset

TA1 2PX

Date: 8 October 2024

The Community Council for Somerset

Consolidated Statement of Financial Activities (including Income and Expenditure Account) For the Year Ended 31 March 2024

	Notes	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted (As restated) £	Res-tricted (As restated) £	Total 2023 £
Income:							
Donations	2	10,481	10,306	20,787	-	24,097	24,097
Charitable activities	3	1,426,519	1,259,244	2,685,763	1,362,181	1,529,759	2,891,940
Other trading activities	4	12,946	17,325	30,271	153,904	17,957	171,861
Investment income	5	30,954	-	30,954	8,780	-	8,780
Other income		2,025	-	2,025	-	-	-
Total income		1,482,925	1,286,875	2,769,800	1,524,865	1,571,813	3,096,678
Expenditure:							
Cost of raising funds		11,796	-	11,796	38,668	-	38,668
Charitable activities	6	1,676,348	1,352,462	3,028,810	1,433,962	1,732,613	3,166,575
Total expenditure		1,688,144	1,352,462	3,040,606	1,472,630	1,732,613	3,205,243
Net (expenditure)/income for the year before transfers and gains and losses		(205,219)	(65,587)	(270,806)	52,235	(160,800)	(108,565)
Transfers between funds	16	(29,539)	29,539	-	32,024	(32,024)	-
Realised and unrealised gains and losses		3,206	-	3,206	(4,560)	-	(4,560)
Net income/(expenditure) and net movement in funds for the year		(231,552)	(36,048)	(267,600)	79,699	(192,824)	(113,125)
Reconciliation of funds							
Total funds brought forward		837,434	333,390	1,170,824	757,735	526,214	1,283,949
Total funds carried forward		605,882	297,342	903,224	837,434	333,390	1,170,824

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the year that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

The Community Council for Somerset – Company Registration Number: 03541219

Balance Sheet and Consolidated Balance Sheet

As at 31 March 2024

	Notes	2024 £ Group	2024 £ Charity	2023 £ Group (As restated)	2023 £ Charity (As restated)
Fixed assets					
Tangible fixed assets	10	13,883	13,883	-	-
Investments	11	75,668	75,668	72,462	72,462
		<u>89,551</u>	<u>89,551</u>	<u>72,462</u>	<u>72,462</u>
Current assets					
Debtors	12	200,199	223,360	169,412	337,973
Cash at bank and in hand		766,921	738,896	1,159,658	984,952
		<u>967,120</u>	<u>962,256</u>	<u>1,329,070</u>	<u>1,322,925</u>
Liabilities:					
Creditors falling due within one year	13	(152,543)	(148,829)	(228,774)	(221,909)
		<u>814,577</u>	<u>813,427</u>	<u>1,100,296</u>	<u>1,101,016</u>
Total assets less current liabilities		<u>890,245</u>	<u>889,095</u>	<u>1,172,758</u>	<u>1,173,478</u>
Defined pension benefit scheme	14	(904)	(904)	(1,934)	(1,934)
Total net assets		<u>903,224</u>	<u>902,074</u>	<u>1,170,824</u>	<u>1,171,544</u>
The funds of the charity:					
General funds		527,678	526,528	759,227	759,947
Designated funds		78,204	78,204	78,207	78,207
		<u>605,882</u>	<u>604,732</u>	<u>837,434</u>	<u>838,154</u>
Total unrestricted funds		<u>605,882</u>	<u>604,732</u>	<u>837,434</u>	<u>838,154</u>
Restricted funds		<u>297,342</u>	<u>297,342</u>	<u>333,390</u>	<u>333,390</u>
Total charity funds	16	<u>903,224</u>	<u>902,074</u>	<u>1,170,824</u>	<u>1,171,544</u>

The Community Council for Somerset – Company Registration Number: 03541219

Balance Sheet and Consolidated Balance Sheet (continued)

As at 31 March 2024

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board of Trustees for issue on 30 September 2024 and signed on their behalf by:

G Francis
Chair

M Kitchen
Trustee

The Community Council for Somerset
Consolidated Statement of Cash Flows
For the Year Ended 31 March 2024

		2024 £	2023 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		(267,600)	(113,125)
Adjustments to cash flows from non-cash items			
Depreciation	10	4,412	-
Interest receivable	5	(30,954)	(8,780)
Revaluation of investments	11	(3,206)	4,560
		(297,348)	(117,345)
Working capital adjustments			
(Increase)/decrease in debtors	12	(30,787)	(40,935)
Increase/(decrease) in creditors	13	(76,231)	64,078
Increase/(decrease) in provision	14	(1,030)	(1,100)
		(405,396)	(95,302)
Cash flows from investing activities			
Interest receivable	4	30,954	8,780
Acquisitions of tangible assets	11	(18,295)	-
		(392,737)	(86,522)
Net (decrease)/increase in cash and cash equivalents			
		1,159,658	1,246,180
Cash and cash equivalents at the beginning of the reporting period			
		766,921	1,159,658
Cash and cash equivalents at the end of the reporting period			
		766,921	1,159,658
Cash & Cash equivalents reconciliation:			
Cash at bank		766,921	1,159,658
Total cash & cash equivalents at the end of the reporting period		766,921	1,159,658

The Community Council for Somerset

Notes to the Financial Statements

For the Year Ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Basis of accounting

The Community Council for Somerset is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is limited to £1. The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-20.

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

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

These financial statements consolidate the results of the Charity and its wholly owned subsidiary, Smart Communities Limited, on a line by line basis. The "Group" Heading within the balance sheet refers to the consolidated accounts of The Community Council for Somerset and Smart Communities Ltd.

In the parent company financial statements the investment in the trading subsidiary is accounted for at cost less impairment.

A separate Statement of Financial Activities or income and expenditure account, for the Charity itself has not been presented because the Charity has taken advantage of the exemptions afforded by Section 408 of the Companies Act 2006.

1.2 Going Concern

The trustees assess whether the use of the going concern basis of accounting is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

1.3 Income

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

Donations and charitable activities

Donations are recognised when the charity has received the donation. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

If there is a service level agreement or contract in place, income from administration charges is taken into account in the period to which it relates.

Other trading activities

Other income including subscriptions and income from other trading activities is recognised in the period to which it relates.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred, inclusive of any VAT which cannot be recovered. These include both costs associated with both charitable activity and those which relate to governance arrangements and the general running of the charity. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

Raising funds are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty regarding either the timing of the grant or the amount payable.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Furniture and equipment	5 years straight line
Computer equipment	3 years straight line

Fixed assets costing less than £1,500 are not capitalised.

1.6 Investments

Fixed asset investments comprise investment portfolios maintained by investment managers. These are recognised initially at fair value which is normally the transaction price (but excludes any transaction costs.) Subsequently, investments are held at market value, with all realised and unrealised gains passing through the SOFA.

1.7 Debtors

Accrued income is recognised at the settlement amount due and prepayments are valued at the amount prepaid.

The Community Council for Somerset

Notes to the Financial Statements

For the Year Ended 31 March 2024

1.8 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits with a maturity of less than three months, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.10 Pensions

Defined contribution scheme

The Charity operates a defined contribution pension scheme. The pension costs charged in the financial statements represent the contributions payable by the Charity during the year in accordance with FRS 17.

Defined benefit scheme

As set out in note 14, the charity is unable to identify its share of net assets and liabilities of this scheme. Accordingly, the scheme is accounted for as a defined contribution scheme and contributions are recognised as an expense as they occur.

There is an agreed deficit recovery plan in place for this scheme. In accordance with FRS 102 the charity has recognised a liability for the net present value of contributions payable by the charity under this plan.

1.11 Operating lease rentals

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has operating leases for the premises in which they operate, as well as motor, office equipment leases. The title of the leased premises and equipment remains with the lessor.

1.12 Taxation

As a registered charity, the company is not liable to corporation tax to the extent that income and gains are applied to charitable activities.

1.13 Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade, other debtors and loans (programme related investment) are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 20. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 20. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.14 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Management charges have been included as a separate expenditure line in the year and reflected within note 6 of the financial statements. Prior year information of these management charges is not available.

1.15 Prior period adjustment

During the year it was identified that the funds brought forward as at 1 April 2022 and transfers made between funds for the comparative year were incorrect. The comparative year has therefore been restated to correct the brought forward and carried forward fund position. The result of this adjustment is an increase in unrestricted funds as at 1 April 2022 of £126,762 (from £630,973 to £757,735), a decrease in restricted funds as at 1 April 2022 of £126,762 (from £652,976 to £526,214), and an amendment of the transfer made between restricted and unrestricted funds totalling £84,910 (from a transfer to restricted funds out of unrestricted funds of £52,886, to a transfer from restricted funds to unrestricted funds of £32,024). The overall impact on the closing funds for the comparative year was a reduction in restricted funds and an increase in unrestricted funds of £211,672 (from £545,062 to £333,390 and from £625,762 to £837,434 respectively).

2. Donations and legacies

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Donations	10,481	10,306	20,787	-	24,097	24,097
	<u>10,481</u>	<u>10,306</u>	<u>20,787</u>	<u>-</u>	<u>24,097</u>	<u>24,097</u>

The Community Council for Somerset
Notes to the Financial Statements
For the Year Ended 31 March 2024

3. Charitable activities

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Somerset Community Foundation	3,000	78,018	81,018	-	119,150	119,150
Somerset County Council	465,762	879,487	1,345,249	452,222	1,093,479	1,545,701
West Somerset Primary	-	87,912	87,912	-	83,000	83,000
South Petherton Parish Council	-	26,980	26,980	-	10,826	10,826
Taunton Federation	-	-	-	-	20,000	20,000
Somerset Foundation Trust	-	-	-	-	25,000	25,000
Crisis Funds - grants on behalf of clients	5,216	72,737	77,953	-	33,658	33,658
Somerset NHS CCG	-	-	-	-	75,000	75,000
VCSE Dementia Partnership	-	-	-	-	40,920	40,920
Defra	23,060	21,000	44,060	44,060	-	44,060
Consultancy BFEF	-	-	-	17,500	-	17,500
NHS	906,239	60,000	966,239	842,199	-	842,199
Rethink	-	32,692	32,692	-	-	-
Funders under £10,000	23,242	418	23,660	6,200	28,726	34,926
	<u>1,426,519</u>	<u>1,259,244</u>	<u>2,685,763</u>	<u>1,362,181</u>	<u>1,529,759</u>	<u>2,891,940</u>

4. Trading activities

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Events income	-	475	475	3,350	1,277	4,627
Membership subscriptions	-	16,850	16,850	-	16,680	16,680
Smart Communities Limited	12,946	-	12,946	150,554	-	150,554
	<u>12,946</u>	<u>17,325</u>	<u>30,271</u>	<u>153,904</u>	<u>17,957</u>	<u>171,861</u>

5. Investment income

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Bank interest	<u>30,954</u>	<u>-</u>	<u>30,954</u>	<u>8,780</u>	<u>-</u>	<u>8,780</u>

The Community Council for Somerset

Notes to the Financial Statements
For the Year Ended 31 March 2024

6. Charitable activities

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Activities undertaken directly	1,621,673	1,048,435	2,670,108	1,392,110	1,219,344	2,611,454
Grants to individuals:						
- Surviving Winter	-	42,052	42,052	-	65,543	65,543
- Crisis fund	-	73,274	73,274	-	73,990	73,990
- Food resilience	-	-	-	-	47,954	47,954
- Refugee support	-	-	-	-	220,200	220,200
- Other	-	8,385	8,385	80	4,414	4,494
Allocated support costs:						
- General office costs	32,866	8,853	41,719	16,815	40,725	57,540
- HR	38,315	3,161	41,476	3,989	9,662	13,651
- Audit and accountancy	19,996	-	19,996	2,586	6,261	8,847
- Subscriptions	17,396	1,000	18,396	3,441	8,334	11,775
- IT	57,600	-	57,600	14,941	36,186	51,127
- Premises costs	48,887	6,917	55,804	-	-	-
- Management charge	(160,385)	160,385	-	-	-	-
	<u>1,676,348</u>	<u>1,352,462</u>	<u>3,028,810</u>	<u>1,433,962</u>	<u>1,732,613</u>	<u>3,166,575</u>

7. Net incoming resources/operating surplus

	2024 £	Charity 2023 £	2024 £	Subsidiary 2023 £	2024 £	Total 2023 £
Depreciation of owned assets	4,412	-	-	-	4,412	-
Auditors remuneration - previous auditors						
Audit services	-	6,792	-	-	-	6,792
Accountancy services	2,536	5,298	-	-	2,536	5,298
Other services	-	1,100	-	-	-	1,100
Auditors remuneration - current auditors						
Audit services	14,100	-	-	-	14,100	-
Accountancy services	3,360	-	2,450	-	5,810	-
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

8. Trustee directors

None of the Trustee Directors (or any persons connected with them) received any remuneration during the current or prior year. Two Trustee Directors were reimbursed during the year for travelling expenses totalling £131 (2023: No reimbursements).

9. Employees

The aggregate payroll costs were as follows:

Employment costs	2024 £	2023 £
Wages and salaries	2,189,838	2,095,493
Social security costs	185,267	179,614
Pension costs	76,511	74,377
	<u>2,451,616</u>	<u>2,349,484</u>

The average number of employees during the year was 98 (2023: 96)

The number of employees whose annual emoluments (including employers national insurance but excluding employers pension) were £60,000 or more are:

	2024 number	2023 number
£70,000 - £80,000	<u>1</u>	<u>-</u>

This employees is a member of the defined contribution pension scheme, into which contributions of £2,201 were made.

The key management personnel of the charity are considered to be the Chief Executive Officer, Head of Operations & HR, Head of Programmes and Head of Development & Communications. The total costs to the charity of employee benefits for the key management personnel were £283,567 (2023: £250,043).

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £76,511 (2022: £67,739).

Contributions totalling £184 (2023: £619) were payable to the scheme at the end of the year and are included in creditors.

The Community Council for Somerset
Notes to the Financial Statements
For the Year Ended 31 March 2024

10. Tangible fixed assets

Group	Furniture and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2023	22,355	56,116	78,471
Additions	-	18,295	18,295
Revaluation	(22,355)	(56,116)	(78,471)
At 31 March 2024	-	18,295	18,295
Depreciation			
At 1 April 2023	22,355	56,116	78,471
Charge for the year	-	4,412	4,412
Eliminated on disposal	(22,355)	(56,116)	(78,471)
At 31 March 2024	-	4,412	4,412
Net book value			
At 31 March 2024	-	13,883	13,883
At 31 March 2023	-	-	-

The above assets are all held by the charity.

11. Investments

	Group £	2024 Charity £	Group £	2023 Charity £
Listed investments				
As at 1 April 2023	72,462	72,462	77,022	77,022
Revaluation	3,206	3,206	(4,560)	(4,560)
At 31 March 2024	<u>75,668</u>	<u>75,668</u>	<u>72,462</u>	<u>72,462</u>

Shares in subsidiary undertaking

Smart Communities Ltd (company number 11480430) was incorporated on 24 July 2018 as a wholly owned trading subsidiary of The Community Council for Somerset. The parent charity holds 100% of the issued share capital and 100% of the voting rights of the subsidiary trading company.

The principal activity of the company is consultancy services. The registered office is the same as that of the charity, detailed on page 1.

The subsidiary gift aids its taxable profits to The Community Council for Somerset, and files unaudited, filleted accounts with the Registrar of Companies

A summary of the trading performance of the subsidiary is as below;

	2024 £	2023 £
Turnover	12,946	150,554
Administrative expenses	(11,796)	(151,274)
Net loss before tax	<u>1,150</u>	<u>(720)</u>
Taxation	-	-
Retained in subsidiary	<u>1,150</u>	<u>(720)</u>
The assets and liabilities were:		
Current assets	28,025	184,500
Current liabilities	(27,594)	(185,220)
Total net assets	<u>431</u>	<u>(720)</u>
Retained earnings	<u>431</u>	<u>(720)</u>
	<u>431</u>	<u>(720)</u>

The Community Council for Somerset

Notes to the Financial Statements
For the Year Ended 31 March 2024

12. Debtors

		2024		2023
	Group	Charity	Group	Charity
	£	£	£	£
Trade debtors	160,765	160,765	-	-
Other debtors	1,225	1,225	44,557	66,626
Prepayments and accrued income	38,209	38,209	124,855	124,585
Amounts owed by group undertakings	-	23,161	-	146,762
	<u>200,199</u>	<u>223,360</u>	<u>169,412</u>	<u>337,973</u>

13. Creditors: Amounts falling due within one year

		2024		2023
	Group	Charity	Group	Charity
	£	£	£	£
Trade creditors	34,257	31,857	26,579	21,666
Accruals	27,137	25,823	29,986	28,667
Deferred income	90,965	90,965	157,670	157,670
VAT	-	-	633	-
Taxation and social security	184	184	13,906	13,906
	<u>152,543</u>	<u>148,829</u>	<u>228,774</u>	<u>221,909</u>

		2024		2023
	Group	Charity	Group	Charity
	£	£	£	£
Deferred income at 1 April	157,670	157,670	117,690	117,690
Released from previous years	(157,670)	(157,670)	(117,690)	(117,690)
Resources deferred in the year	90,965	90,965	157,670	157,670
	<u>90,965</u>	<u>90,965</u>	<u>157,670</u>	<u>157,670</u>

14. Pension schemes

The charity participates in a multi-employer pension scheme managed by The Pensions Trust which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to identify its share of assets and liabilities of the scheme to enable it to account for the scheme as a defined benefit scheme and it therefore accounts for the scheme as a defined contribution scheme.

A full actuarial valuation for the total scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m.

To eliminate this funding shortfall participating employers have been asked to pay additional contributions to the scheme. The estimated present value of the future contributions required from the charity over the next six years to meet its share of the deficit is £904 (2023: £1,934) and this has been provided for in the accounts in accordance with FRS 102. The liability has been discounted using a discount rate of 5.31% (2023: 5.52%) based on a full AA corporate bond yield. The resulting expense is recognised in the statement of financial activities.

The scheme is classified as a "last-man standing arrangement". Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

If there were no members in the scheme the employer's liability would become due for payment. This was last estimated on 30 September 2022 at a cost of £20,724. The charity currently has 160 members in a connected defined contribution scheme. If all members left the scheme there would be a 12 month grace period to find new members before the employer's liability becomes due.

	2024		2023	
	Group	Charity	Group	Charity
	£	£	£	£
Provision at 1 April	1,934	1,934	3,034	3,034
Unwinding of discount figure	74	74	57	57
Deficit contributions paid	(1,105)	(1,105)	(1,105)	(1,105)
Remeasurement - impact of changes on assumptions	1	1	(52)	(52)
	<u>904</u>	<u>904</u>	<u>1,934</u>	<u>1,934</u>

15. Obligations under leases

The charity and group has obligations under non-cancellable operating leases, funded by unrestricted funds, with the total future minimum rentals payable as follows:

	2024	2023
	£	£
Land and Buildings		
Expiry date:		
Within one year	3,400	20,400
Between one and five years	-	3,400
	<u>3,400</u>	<u>23,800</u>

The Community Council for Somerset

Notes to the Financial Statements

For the Year Ended 31 March 2024

16. Summary of movement in funds

Group	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers & gains/ (losses) £	Closing Balance £
Unrestricted funds					
General	759,227	1,105,703	(1,272,620)	(64,632)	527,678
Designated funds					
Carers' Agents	3	377,222	(415,524)	38,299	-
Project Development	5,742	-	-	-	5,742
St Margaret's	72,462	-	-	-	72,462
	78,207	377,222	(415,524)	38,299	78,204
Total unrestricted funds	837,434	1,482,925	(1,688,144)	(26,333)	605,882
Restricted funds					
Village Agents	37,598	20,000	(32,415)	-	25,183
Surviving Winter	(1,750)	48,596	(42,052)	-	4,794
Diversity	48,199	83,019	(85,285)	-	45,933
Adult Social Care Community Hub	43,531	685,314	(728,845)	-	-
Crisis Fund	86,001	28,886	(73,376)	-	41,511
Community Buildings	(5,398)	47,689	(42,291)	-	-
CCG Cancer	7,981	-	(8,056)	75	-
Somerset Society	1,608	-	-	-	1,608
Village Hall	3,000	-	-	-	3,000
Mendip Car Scheme	12,986	-	-	-	12,986
Transform Ageing	1,489	-	-	-	1,489
Mental Health Agents	-	32,692	(31,042)	-	1,650
Children and Families Project	-	7,777	(11,157)	3,380	-
Living Better WS	27,769	87,912	(68,098)	-	47,583
Microenterprise Project	-	-	(23,459)	23,459	-
Positive Lives Innovation Fund	4,367	26,164	(33,156)	2,625	-
Refugee Support	13,149	117,566	(130,715)	-	-
South Petherton	3,496	26,980	(26,735)	-	3,741
VCSE Dementia Partnership	40,920	-	(4,228)	-	36,692
CSE	8,444	-	-	-	8,444
ICB Somerset System Development	-	60,000	-	-	60,000
ESOL	-	14,280	(11,552)	-	2,728
Total restricted funds	333,390	1,286,875	(1,352,462)	29,539	297,342
	1,170,824	2,769,800	(3,040,606)	3,206	903,224

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Notes to the Financial Statements
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Summary of movement in funds

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers & gains/ (losses) £	Closing Balance £
Charity					
<u>Unrestricted funds</u>					
General	759,227	1,092,757	(1,260,824)	(64,632)	526,528
<u>Designated funds</u>					
Carers' Agents	3	377,222	(415,524)	38,299	-
Project Development	5,742	-	-	-	5,742
St Margaret's	72,462	-	-	-	72,462
	<u>78,207</u>	<u>377,222</u>	<u>(415,524)</u>	<u>38,299</u>	<u>78,204</u>
Total unrestricted funds	<u>837,434</u>	<u>1,469,979</u>	<u>(1,676,348)</u>	<u>(26,333)</u>	<u>604,732</u>
<u>Restricted funds</u>					
As per group listing above	333,390	1,286,875	(1,352,462)	29,539	297,342
Total restricted funds	<u>333,390</u>	<u>1,286,875</u>	<u>(1,352,462)</u>	<u>29,539</u>	<u>297,342</u>
	<u>1,170,824</u>	<u>2,756,854</u>	<u>(3,028,810)</u>	<u>3,206</u>	<u>902,074</u>

The Community Council for Somerset

Notes to the Financial Statements

For the Year Ended 31 March 2024

Summary of movement in funds – prior year

	Opening Balance (As restated) £	Incoming Resources £	Outgoing Resources £	Transfers & gains/ (losses) (As restated) £	Closing Balance (As restated) £
Group - 2023					
<u>Unrestricted funds</u>					
General	648,066	1,146,235	(919,013)	(116,061)	759,227
<u>Designated funds</u>					
Carers' Agents	105,335	377,222	(553,617)	71,063	3
Project Development	4,334	1,408	-	-	5,742
St Margaret's	-	-	-	72,462	72,462
	109,669	378,630	(553,617)	143,525	78,207
Total unrestricted funds	757,735	1,524,865	(1,472,630)	27,464	837,434
<u>Restricted funds</u>					
Village Agents	33,840	20,000	(36,242)	20,000	37,598
Surviving Winter	7,543	62,500	(71,793)	-	(1,750)
Diversity	44,292	82,171	(93,988)	15,724	48,199
Adult Social Care Community Hub	173,767	585,000	(723,470)	8,234	43,531
Crisis Fund	47,707	112,284	(73,990)	-	86,001
Taunton Federation	20,057	-	(4,949)	(15,108)	-
Community Buildings	31,098	20,327	(36,793)	(20,030)	(5,398)
CCG Cancer	7,282	75,000	(74,301)	-	7,981
Somerset Society	1,608	-	-	-	1,608
Village Hall	3,766	-	-	(766)	3,000
Digital Engagement	4,274	-	(4,274)	-	-
Mendip Car Scheme	12,986	-	-	-	12,986
Transform Ageing	1,489	-	-	-	1,489
Mental Health Agents	-	-	(40)	40	-
Food Resilience	-	-	(47,954)	47,954	-
Children and Families Project	3,381	39,634	(15,151)	(27,864)	-
Health Inequalities SDC	7,473	21,000	(17,959)	(10,514)	-
Interfaith and Belief	7,691	22,503	(24,984)	(5,210)	-
Living Better WS	(30,264)	71,030	(40,861)	27,864	27,769
Microenterprise Project	166,876	-	(102,762)	(64,114)	-
Positive Lives Innovation Fund	3,365	38,913	(37,911)	-	4,367
SPOC	21,548	25,000	(38,314)	(8,234)	-
Refugee Support	(43,565)	336,261	(279,547)	-	13,149
South Petherton	-	10,826	(7,330)	-	3,496
VCSE Dementia Partnership	-	40,920	-	-	40,920
CSE	-	8,444	-	-	8,444
Total restricted funds	526,214	1,571,813	(1,732,613)	(32,024)	333,390
	1,283,949	3,096,678	(3,205,243)	(4,560)	1,170,824

The Community Council for Somerset
Notes to the Financial Statements
For the Year Ended 31 March 2024

Summary of movement in funds – prior year

	Opening Balance (As restated) £	Incoming Resources £	Outgoing Resources £	Transfers & gains/ (losses) (As restated) £	Closing Balance (As restated) £
Charity - 2023					
<u>Unrestricted funds</u>					
General	648,066	995,681	(767,739)	(116,061)	759,947
<u>Designated funds</u>					
Carers' Agents	105,335	377,222	(553,617)	71,063	3
Project Development	4,334	1,408	-	-	5,742
St Margaret's	-	-	-	72,462	72,462
	109,669	378,630	(553,617)	143,525	78,207
Total unrestricted funds	757,735	1,374,311	(1,321,356)	27,464	838,154
<u>Restricted funds</u>					
As per group listing above	526,214	1,571,813	(1,732,613)	(32,024)	333,390
Total restricted funds	526,214	1,571,813	(1,732,613)	(32,024)	333,390
	1,283,949	2,946,124	(3,053,969)	(4,560)	1,171,544

Purpose of material funds:

- **Village Agents** – The Big Lottery Fund Reaching Communities programme exceptionally awarded a third, three-year grant to fund Village Agent work until 2021, and funding was also received from the Bernard Herridge Trust (Hastoe Group). During 2019/20 additional funding has been secured from other sources including GP federations and Parish Councils.
- **Surviving Winter** – funding from Somerset Community Foundation collected through donations of winter fuel allowances which our staff in the communities award to individuals in fuel poverty, or who need support to address feelings of isolation.
- **Diversity** – BAME Engagement - funding was received from Somerset Community Foundation to employ two BAME Community Engagement workers covering the whole county; They engage with individuals and groups offering support and organising cultural awareness events. Funding has been received from Somerset Skills and Learning for delivery of English as a Second Language classes.
- **Ubuntu** – a test and learn project until March 2024 to support High Intensity users in acute hospital A&E departments.
- **Adult Social Care Community Hub** – funding from Somerset County Council to collaborate with the Adult Social Care teams and support people with their social care needs. The pilot project using a practical, solution focused and personalised model was successful in improving quality of life and preventing individuals reaching crisis point, and has now been rolled out across Somerset until March 2024.
- **Crisis Fund** – Funds have been received through donations and grants to enable Village, Carers, Community and Home First Agents to pay for essential items for individuals of all age who are in crisis.
- **Taunton Federation** – funding from the Taunton Federation of GP Practices for Village Agents to work with individuals referred by the practices. This project has now combined with the Village Agent fund therefore the income received last year of £20,000 has been transferred to the Village Agent fund.

The Community Council for Somerset

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For the Year Ended 31 March 2024

- **Transport Agent** – funded by SCC West Somerset Opportunities Area grant to develop transport solutions in West Somerset.
- **MacMillan Agent** – a project to employ a specialist Agent to work with Macmillan and its volunteers supporting individuals affected by a cancer diagnosis and their families in Mendip and South Somerset.
- **Community Buildings** – support is funded by membership subscriptions and SLA funding from Taunton Deane Borough Council and Sedgemoor District Council to provide advice and support to Community Building's management committees on a wider range of issues including legislation, licensing and governance. This includes access to model documents and co-ordinating volunteers who undertake Hallmark accreditation.
- **CCG Cancer** – funded by the CCG to support individuals and their families affected by cancer.
- **The Somerset Society fund** – represents the residual funds of another charity and is held on specific trusts for Training and Education Initiatives
- **The Village Hall Loan Fund** – represents funds available for loans at interest to Village Halls. With Board approval this fund has also been used during the year to fund Community Buildings Support. £3,000 will be held available for loans.
- **Digital Engagement** – funding from the CCG towards their Digital Roadmap programme which has been used to purchase laptops for staff that comply with NHS requirements, and the balance will promote digital skills in the community in partnership with ITHelp@Home.
- **Mendip Car Scheme** – is a grant fund which develops car schemes or alternative ways of accessing services in the Mendip area. There are no active projects using this funding.
- **Transform Ageing** – this is a match funded project with the Design Council to transform the experience of ageing for people in the South West and is being delivered with existing staff.
- **Mental Health Agents** – a one year project funded by the CCG covering Sedgemoor and West Somerset, employing specialist Agents to support individuals with Mental Health conditions, referred by GPs.
- **Food Resilience** – funding from SCC to support individuals in need during the pandemic with emergency food supplies and to give grants to community food groups to enable them to source sustainable solutions.
- **Children & Families Project** – one year test and learn project in West Somerset, supporting Families at risk, in liaison with local schools.
- **Health Inequalities SDC** – working with minority groups in Somerset to look at health inequalities with particular focus on Mental Health, Sexual Health, Domestic Violence and Vaccine engagement.
- **Interfaith and Belief** – to establish an Interfaith forum in Somerset with the aim of fostering community cohesion between faith groups, understand the role faith and belief groups have in times of crisis, support faith groups supporting people affected by Covid and to map faith groups in Somerset.
- **Living Better WS** – to provide Agent services in the Living Better Primary Care network in West Somerset.
- **Microenterprise Project** – to address the backlog of people interested in becoming microproviders, to raise awareness of the microprovider project, align with Carers engagement work to build relationships.
- **Positive Lives Innovation Funds** – test and learn project in South Somerset to support people who are either homeless, newly housed or are at risk of becoming homeless.
- **SPLW** – previously Primary Care Network VAS but renamed during the year to SPLW (Social Prescribing Link Workers). Clinical Commissioning Group funding for the provision of Village Agent support for GP patients with long-term health problems in the North Sedgemoor area. We are working with GPs and other healthcare professionals using a social prescribing model.
- **SPOC** (Single Point of Contact) – funding to support the Hospital Discharge Teams in the Acute hospitals, working with staff and agencies in those settings to support discharge of medically fit patients. This project has now combined with the Adult Social Care Community Hub therefore a transfer of the remaining SPOC balance has been made to the Adult Social Care Community Hub.

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- **Refugee Support** – funding through Somerset Council for Ukrainian Refugees currently up to November 2023.
- **South Petherton** – funding an Agent / SPLW which is separate to the NHS contract.
- **VCSE Dementia Partnership** – The VCSE Dementia Partnership is grant funding from Somerset Foundation Trust to the VCSE Dementia Partnership. Community Council Somerset will act as the lead organisation for the Information Packs and Carers Education workstreams. These include contribution to CCS Carers Packs, bespoke Dementia Support information sheets and delivery of Carers Education. Spending to be agreed by the Carers Education and Information Packs Working Groups and signed off by the Dementia Operational Oversight Group.
- **CSE** – Centre for Sustainable Energy who are supporting Agent Training over 2022/23 and 2023/24.
- **ESOL** – Somerset Council commissioned CCS to compile a map and directory of English classes for Speakers of Other Languages (ESOL) and English Conversation Clubs in Somerset. This will help identify gaps in provision and the needs of people whose first language is not English.

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17. Analysis of assets between funds

Group	Tangible fixed assets £	Investments £	Net current assets £	Provisions £	Total £
Unrestricted funds	13,883	75,668	517,235	(904)	605,882
Restricted funds	-	-	297,342	-	297,342
As at 31 March 2024	13,883	75,668	814,577	(904)	903,224
Unrestricted funds	-	72,462	766,906	(1,934)	837,434
Restricted funds	-	-	333,390	-	333,390
As at 31 March 2023	-	72,462	1,100,296	(1,934)	1,170,824

Charity	Tangible fixed assets £	Investments £	Net current assets £	Provisions £	Total £
Unrestricted funds	13,883	75,668	516,085	(904)	604,732
Restricted funds	-	-	297,342	-	297,342
As at 31 March 2024	13,883	75,668	813,427	(904)	902,074
Unrestricted funds	-	72,462	767,626	(1,934)	838,154
Restricted funds	-	-	333,390	-	333,390
As at 31 March 2023	-	72,462	1,101,016	(1,934)	1,171,544

18. Income and expenditure account of the charity

The charity has taken advantage of Section 408 of the Companies Act 2006 and has not included its own Income and Expenditure account or separate Statement of Financial Activities.

Prior to gift aid amounts received from the subsidiary, The Community Council for Somerset had net expenditure for the year of £271,959 (2023: expenditure of £112,405), based on income of £2,756,851 (2023: £2,946,124).

Gift aid distributions from the trading subsidiary of £nil (2023: £18,887) were received in the year, with the amount relating to the prior year trading profits.

19. Related parties

The charity has taken advantage of the exemption in FRS 102 "Related Party Disclosures" from disclosing transactions with other members of the group.

There were no related party transactions during the year (other than with members of the group) requiring disclosure (2023: none).

20. Financial Instruments

Categorisation of financial instruments	Group £	2024 Charity £	Group £	2023 Charity £
Financial assets measured at fair value through income and expenditure account	75,668	75,668	72,462	72,462
Financial assets that are debt instruments measured at amortised cost	952,124	947,260	1,307,494	1,301,619
	<u>1,027,792</u>	<u>1,022,928</u>	<u>1,379,956</u>	<u>1,374,081</u>
Financial liabilities measured at amortised cost	62,298	58,584	59,132	52,267
	<u>62,298</u>	<u>58,584</u>	<u>59,132</u>	<u>52,267</u>

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2024 - Group and charity	Income £	Expenditure £	Gains £	Losses £
Financial assets measured at fair value through income and expenditure account	30,954	-	3,206	-
Financial assets that are debt instruments measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>30,954</u>	<u>-</u>	<u>3,206</u>	<u>-</u>
	<u><u>30,954</u></u>	<u><u>-</u></u>	<u><u>3,206</u></u>	<u><u>-</u></u>
2023 - Group and charity	Income £	Expenditure £	Gains £	Losses £
Financial assets measured at fair value through income and expenditure account	8,780	-	-	4,560
Financial assets that are debt instruments measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>8,780</u>	<u>-</u>	<u>-</u>	<u>4,560</u>
	<u><u>8,780</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,560</u></u>