

**Company Number: 03973156**  
**Charity Number: 1101722**

**Brighter Living Partnership**  
(A Company Limited by Guarantee)  
**Annual Report**  
**&**  
**Financial Statements**  
**For the year ended**  
**31 March 2021**

**Greater Merseyside Community Accountancy Service**  
**Sefton Council for Voluntary Service**  
**3rd Floor, Suite 3b**  
**Burlington House**  
**Crosby Road North**  
**Waterloo**  
**Liverpool**  
**L22 0LG**

# Brighter Living Partnership

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# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

## **Objectives and Activities**

The objects of the charity are the perseverance and promotion of good health of people living in the Metropolitan Borough of Sefton.

In setting our objectives and planning our activities our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The Brighter Living Partnership (BLP) is committed to improving the health and well-being of the people of Sefton. This is achieved by managing projects that help to promote health and well-being that are based in local communities. We work with our partners to reduce inequalities and we are committed to promoting equality and to providing opportunities for all. The strategic objectives of the Brighter Living Partnership are to:

- a) reduce health inequalities
- b) promote social inclusion
- c) improve quality of life
- d) influence the wider determinants of health
- e) develop life-long learning opportunities
- f) provide a conduit for information

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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## **Achievements and Performance**

This financial year was a challenging year for all owing to the COVID-19 pandemic, however our organisation responded rapidly to the needs of the local community with great speed and professionalism. A summary of the work carried out during the year is listed below.

### **COVID-19 response work**

As a result of the pandemic we have supported many new people over the past year to help keep them safe in times of uncertainty. In April 2020, with the support of partner organisations including Sefton CVS, Sefton Carers Centre and Woodvale and Ainsdale Community Association we set up a shopping service to provide doorstep deliveries to vulnerable and shielding local residents. This service was set up in a matter of days and provided a much needed service throughout the year. Up to the year end the service has provided approximately 2800 requests for shopping support within the Southport area. This has been essential to many of these local residents and the feedback received has been exceptional. We would like to place on record our thanks for the volunteers who provided support throughout the year.

As an organisation we were also tasked with supporting Sefton Council via Living Well Sefton to make wellness checks on local residents who had been identified as clinically vulnerable (shielding) or self-isolating. These checks were to ensure the local residents had everything in place they needed such as shopping support, prescription deliveries and somebody to check in on them. As a result of these calls we quickly established a small scale befriending in which volunteers rang clients who were identified as being lonely and isolated on a regular basis. This provided the clients with essential contact by having somebody to talk too and potentially reduced the number of call/visits to primary care services at a time of national emergency.

### **Living Well Sefton**

Brighter Living Partnership continues to be a key partner in the Living Well Sefton contract and this was shown with our responses to the COVID-19 pandemic as described above. Living Well Sefton is an integrated wellness service and streamlines many activities under one banner throughout the borough of Sefton. As a result of the pandemic many of our services were stopped immediately including face to face and group based interventions, we quickly moved to an online model of support as well as phone call interactions.

The service was put on a contract variation by the commissioner and we responded to requests for support, like the ones described above. it was a challenging year for the service as people's mental health and other health behaviours were significantly impacted by the pandemic but we were able to provide a service throughout to those who needed it, just in a very different way than usual.

As part of the new contract model, Brighter Living Partnership continues to lead the Southport and Formby Hub of local Neighbourhood Community Partners. As a result there has been a marked increase of partnership working across the patch between Neighbourhood Community Partners which is resulting in better support and outcomes for local residents. Despite the pandemic this excellent partnership working continued with organisations supporting each other wherever they could. In total, the organisation has chaired six Neighbourhood Community Partners meetings during the year, all held virtually due to the pandemic.

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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## **High Park Project**

After a fantastic first year of the project in 2019-2020, progress during the year was challenging due to COVID-19 restrictions and lockdowns that were in place. As the project is mainly a community based project the impact was significant due to a staff member having to shield and the projects previous reliance on community involvement and in-persons events and activities. Adaption, flexibility and responsiveness were necessary in order to maintain continuity and resident awareness of the project.

The project adapted quickly and flexibly to provide as many activities and events when able throughout the year, this was a mixture of in person activities when restrictions allowed and virtual activities during periods of restricted socialisation.

The project was unable to meet some of its stated outcomes for the year due to restrictions in place and other factors, however the project adapted and focused on emerging need and achieving goals from future years plans. This has lead to some outcomes being achieved earlier than originally anticipated but we are proud that we were able to adapt and respond.

It is true to say some of the momentum garnered through the community interaction in the previous financial year was mitigated by disruption to delivery this current year but it was fantastic to see the local community respond to the challenges the pandemic presented. As a result of these challenges we feel there have been some significant positives in working with residents with a new focus on their local community. As such, the project found benefits in working with informal, mutual aid groups - some of which set up group chats for their street and offered support to those who are vulnerable or were isolating. Tapping into this positive action and a newly formed network led to many good links with community members which will develop over time.

As a result of our adaption and flexibility the project was able to meet its yearly performance targets - this was achieved mainly through offering a programme of targeted interventions during the school holidays of 2020 when the first national lockdown had ended. We would like to thank the funder, the National Lottery for being very supportive and flexible in their approach.

## **Social Prescribing Link Workers**

The Social Prescribing Link Workers like our other staff had to quickly adapt to remote working and offering support to clients remotely as they were not able to attend GP practices for much of the year. The Social Prescribing Link Workers continued to receive referrals throughout the year, in total over 600 referrals were received, helping clients to access shopping services, befriending services and provided support around mental health and bereavement.

The service provided by the Social Prescribing Link Workers was essential for GP practices so they could focus on the challenges that the pandemic presented to Primary Care Services. The GP practices and associated Primary Care Networks have been very appreciative of the efforts made by the organisation during a very challenging year for all.

A move to the GP electronic referral system, EMIS, happened during the year and this was completed in August 2020. All staff undertook comprehensive training on the platform and worked with GP surgeries and practice staff to ensure that the system would be used effectively.

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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When restrictions allowed the Social Prescribing Link Workers would conduct doorstep visits to vulnerable clients or would offer a walk and talk session, these visits were very much appreciated by the clients. The Social Prescribing Link Workers also made wellbeing packs which were delivered to clients to keep them entertained over the winter months, especially when restrictions on socialising were strict. The clients were very thankful for these packs and the model adopted by the Social Prescribing Link Workers was shared with other organisations across Sefton who adopted similar models.

A lot of the work done over the year by the Social Prescribing Link Workers was in direct response to COVID-19 challenges but we are very proud of the work that has been achieved and our staff look forward to being able to work within the GP practices again when some of the issues due to the pandemic have been resolved.

## **Time to Shine**

The Time to Shine programme is managed by the Rank Foundation and Brighter Living Partnership were successful in their application in Autumn 2019 and a staff member commenced employment in January 2020. The Time to Shine programme is a one year funded programme to employ an individual on a leadership programme to develop their skills and knowledge to be future leaders. As a result of the pandemic the programme was extended for an additional three months, therefore our leader was scheduled to be in post until March 2021 rather than December 2020, however the person in post left in February 2021 for a new employment opportunity.

However, during this year there was some excellent work completed, including working on areas that were identified around sustainability and impact that the role had a significant focus on. As a result and despite the pandemic we were still able to significantly improve on certain areas including around monitoring, finding additional funding and measuring the impact of our work. This was particularly important due to the COVID-19 response work we were doing and it was very useful we had this position at the time.

The programme for our leader was significantly disrupted due to the pandemic but we would like to thank the Rank Foundation for their fantastic response and for supporting all the leaders as they did. Our leader learned so much in their time of employment with us and although we are not able to achieve everything we had hoped we were able to achieve a lot despite the challenges the pandemic presented.

## **How often Board met / Governance**

During the 2020/2021 year the Brighter Living Partnership Board of Trustees met formally six times, all meetings were held virtually. The Board like to meet bi-monthly as often as possible and this will continue for the next financial year too.

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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## **Other Grants**

Brighter Living Partnership were successful in obtaining a number of different grants throughout the year, most of this was in response to our COVID-19 work. This funding came at an important time for the organisation as it allowed staff to work on setting up the shopping service so quickly and to continue to support it over a number of months. The funding also allowed the organisation to support volunteers with expenses, to purchase new IT equipment for staff and to support clients who were in need of support to pay for shopping, fuel bills etc due to being isolated, out of work or on furlough. We would like to thank all of the funders who have supported us throughout this challenging year.

## **Living Well Sefton Community Resilience Grants**

As part of the Living Well Sefton contract there is a small grants funding pot in which eligible organisation's or individuals are able to apply for specific reasons, as each round of funding is themed. Brighter Living Partnership supported two individual grant applications during the year which were successful for £500 each. The first grant supported a counsellor to offer bespoke counselling sessions for people with visual impairments, this is something the counsellor wanted to offer back to the community as she has a visual impairment too. The second grant supported a local CIC to establish a suitable counselling area within their premises to support men to access mental health support in an environment they are comfortable within. Brighter Living Partnership will continue to support this type of activity moving forward as the impact can be significant and can kick start real change for very little money.

## **Financial Review**

The successes we have achieved over the past few years have left the organisation in a strong position moving forward and this strong base allowed us to respond quickly to the pandemic. However we will continue to develop as an organisation and look at securing other funding from various charitable trusts to enable us to meet all of our objectives and to address the needs of the local people.

The pandemic was difficult for everyone but as an organisation we feel like we achieved many great things despite the obvious challenges and responded to demand quickly. We are still looking to improve the infrastructure of the organisation to enable us to develop further, the pandemic has delayed this work slightly but moving forward this will be something that we revisit, therefore the Trustees continue to explore options in discussion with the staff.

The Trustees believe that we need to maintain sufficient reserves in the Contingency Fund to ensure that we can meet any contractual obligations to staff and to maintain the operation of the organisation for a year through the services of a part time co-ordinator. It is the Trustees' view that the current reserves the Charity holds are sufficient for these purposes.

The Trustees would like to thank all of the staff and volunteers for their tremendous efforts and commitment to the community over the past year, the work that has been undertaken has been significant and has made such a difference to local people. Lastly as Chair, I also want to thank all the Trustees for their advice, support and engagement throughout the year.

The charity had income of £383,222 (2020: £235,951) and expenditure of £335,652 (2020: £218,802). At 31 March 2021 there were net assets of £120,612 (2020: £73,040). Unrestricted free reserves were £63,690 (2020: £41,525).

The charity maintains a contingency reserve of £35,000.

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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## **Reference and administrative details**

**Charity number:** 1101722  
**Company number:** 03973156  
**Registered Office:** Southport Community Centre, Norwood Road, Southport, PR8 6HQ

## **Our advisors**

**Independent Examiner:** Anthony Deegan MAAT, MICB Pm.dip  
**Bankers:** Co-operative Bank Plc, 1 Balloon Street, Manchester, M60 4EP

## **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

### **Trustees**

Nigel Bellamy	Chair of Trustees
Stefan Jankowski	
Brenda Porter	Resigned 23rd March 2021
Andrew Kitchen	
Alison Sadler	
Richard Owens	Appointed 23rd September 2021

**Company Secretary** Nigel Bellamy



# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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## **Structure, Governance and Management**

### **Governing Document**

Brighter Living Partnership is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17th November 1999. It is registered with the Charity Commission.

### **Appointment of trustees**

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

### **Organisation**

The board of trustees, which has a minimum of three members and no maximum number of members, administers the charity.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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## **Risk Management**

The trustees have a risk management strategy which comprises:

- \* an annual review of the principal risks and uncertainties that the charity faces;
- \* the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- \* the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

## **Board Meetings**

During the 2020/2021 year the Brighter Living Partnership Board of Trustees met formally six times. The Board like to meet bimonthly and this will continue for the next financial year too.

## **Trustees' Responsibilities**

The trustees, who are also the directors of Brighter Living Partnership for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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.

# **Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2021**

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This report was approved by the board of trustees on 25th November 2021 and signed on their behalf.

Nigel Bellamy  
Company Secretary / *Trustee*

Stefan Jankowski  
Trustee

# **Independent Examiner's Report To the trustees of Brighter Living Partnership For the year ended 31 March 2021**

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I report to the trustees on my examination of the accounts of the Brighter Living Partnership for the year ended 31 March 2021.

## **Responsibilities and basis of report**

As the charity trustees of Brighter Living Partnership (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Brighter Living Partnership accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

(1) accounting records were not kept in respect of the Brighter Living Partnership as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Deegan MAAT, MICB Pm.dip  
Community Accountant  
Sefton Council for Voluntary Service,  
Burlington House,  
Crosby Road North,  
Waterloo,  
Liverpool

25th November 2021

**Brighter Living Partnership**  
**Statement of Financial Activities**  
(Incorporating Income & Expenditure Account)  
**For the year ended 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	95,529	282,843	378,372	230,165
Charitable activities	3	4,850	-	4,850	5,786
Total income		100,379	282,843	383,222	235,951
<b>Expenditure on:</b>					
Charitable activities	5	78,216	257,436	335,652	218,803
Total expenditure		78,216	257,436	335,652	218,803
<b>Net income</b>		22,163	25,407	47,570	17,148
<b>Other recognised gains:</b>					
<b>Net movement in funds</b>		22,163	25,407	47,570	17,148
<b>Reconciliation of funds:</b>					
Funds b/fwd		41,526	31,514	73,040	55,890
Funds c/fwd		63,690	56,922	120,612	73,039

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

# Brighter Living Partnership

## Balance Sheet

### As at 31 March 2021

Company Number: 03973156

	Note	2021 £	2020 £
<b>Fixed Assets</b>	6		
<b>Current Assets</b>			
Debtors	7	2,097	2,592
Cash at bank and in hand	8	187,077	74,688
		189,174	77,280
<b>Creditors: Amounts falling due within one year</b>	9	68,562	4,240
<b>Net Current Assets</b>		120,612	73,040
<b>Total Net Assets</b>		120,612	73,040
<b>Funds of the charity</b>			
Designated Funds		35,000	35,000
General Fund		28,690	6,525
Total Unrestricted Funds	10	63,690	41,525
Restricted Funds	11	56,922	31,514
<b>Total Funds</b>		120,612	73,039

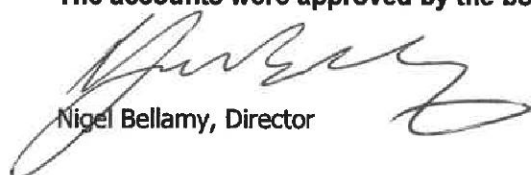
In approving these financial statements as directors of the company we hereby confirm the following:  
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 25th November 2021.

  
Nigel Bellamy, Director

The notes on pages 15 to 26 form part of these financial statements

# **Brighter Living Partnership**

## **Notes to the Accounts**

### **For the year ended 31 March 2021**

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#### **1 Accounting Policies**

##### **1a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brighter Living Partnership 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 note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Brighter Living Partnership is the £ sterling.

##### **1b. Preparation of the accounts on a going concern basis**

Having regard to future income levels and commitments of the charity, the trustees believe that the charity is now better placed to adapt to changing funding circumstances. As such these accounts have been prepared on a going concern basis.

##### **1c. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

# **Brighter Living Partnership**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2021**

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#### **1 Accounting Policies (cont.)**

##### **1d. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure by the charity is made in relation to promoting Healthy Living.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **1e. Funds Accounting**

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 10.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 11.



# **Brighter Living Partnership**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2021**

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#### **1 Accounting Policies (cont.)**

##### **1f. Tangible fixed assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Motor vehicles	25% pa on a reducing balance basis
Equipment	25% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

##### **1g. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **1h. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **Brighter Living Partnership**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2021**

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#### **1 Accounting Policies (cont.)**

##### **1i. Creditors and provisions**

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 normally recognised at their settlement amount after allowing for any trade discounts due.

##### **1j. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

##### **1k. Cash Flow Statement**

The charity has taken advantage of Update Bulletin 1 to the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

# **Brighter Living Partnership** **Notes to the Accounts (cont.)** **For the year ended 31 March 2021**

## **2. Donations and Legacies**

	2021 £	2020 £
Social Prescribing	97,668	31,446
Time To Shine	12,000	11,325
Sefton CVS	25,124	3,500
Department of Work and Pensions	-	1,573
Community Development Foundation	4,919	-
Covid 19 Shopping	40,217	-
National Lottery	7,340	-
Rank Foundation	10,985	-
Steve Morgan Foundation	5,000	-
Living Well Sefton	110,000	111,448
Big Lottery - High Park	62,637	66,132
Grants and Donations	2,482	-
Other Grants and Donations	-	4,741
	<u>378,372</u>	<u>230,165</u>

## **3. Charitable Activity Income**

	2021 £	2020 £
Lunch Club	-	3,209
Film Club	-	442
Snack Bar	-	878
Sefton CVS	-	380
Pay It Forward	-	250
High Park	-	500
Brighter Mondays	-	127
	<u>-</u>	<u>5,786</u>

**Brighter Living Partnership**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2021**

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**4. Income Activity Analysis**

2021	2020
£	£

Income has been applied to the following activities:

Healthy Living	-	5,786
	<u>-</u>	<u>5,786</u>
	<u>-</u>	<u>5,786</u>

**5. Charitable Activities Expenditure**

	<b>Activities Undertaken Directly £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Healthy Living	336,562	336,562	218,802
	<u>336,562</u>	<u>336,562</u>	<u>218,802</u>
	<u>336,562</u>	<u>336,562</u>	<u>218,802</u>

# **Brighter Living Partnership** **Notes to the Accounts (cont.)** **For the year ended 31 March 2021**

## **6. Tangible Fixed Assets**

	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost / Valuation</b>		
At 1 April 2020	8,000	8,000
At 31 March 2021	8,000	8,000
<b>Depreciation</b>		
At 1 April 2020	8,000	8,000
At 31 March 2021	8,000	8,000
<b>Net Book Amounts</b>		
At 31 March 2021	-	-

## **7. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Amounts falling due within one year		
Trade debtors	-	350
Prepayments and accrued income	2,097	2,242
	2,097	2,592

**Brighter Living Partnership**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2021**

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**8. Cash at bank and in hand**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash at bank	186,737	74,329
Cash in hand	340	359
	<u>187,077</u>	<u>74,688</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	66,862	3,390
Accruals and deferred income	1,700	850
	<u>68,562</u>	<u>4,240</u>

# **Brighter Living Partnership** **Notes to the Accounts (cont.)** **For the year ended 31 March 2021**

## **10. Unrestricted Funds**

	<i>Balance brought forward 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance carried forward 2020 £</i>
<i>General Fund</i>	<i>14,152</i>	<i>118,693</i>	<i>(116,320)</i>	<i>6,525</i>
<i>Designated Funds</i>				
<i>Contingency Fund</i>	<i>25,000</i>	<i>-</i>	<i>-</i>	<i>35,000</i>
<i>Total Funds (previous year)</i>	<i>39,152</i>	<i>118,693</i>	<i>(116,320)</i>	<i>41,525</i>

	<b>Balance brought forward 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance carried forward 2021 £</b>
General Fund	6,526	100,378	(78,215)	28,689
<b>Designated Funds</b>				
Contingency Fund	35,000	-	-	35,000
Total Funds (current year)	41,526	100,378	(78,215)	63,689

**Brighter Living Partnership**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2021**

**11. Restricted Funds**

	<b>Balance brought forward 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance carried forward 2020 £</b>
<i>Social Prescribing</i>	-	31,446	(28,113)	3,333
<i>Time To Shine</i>	-	11,325	(4,417)	6,908
<i>High Park Big Lottery</i>	14,537	67,732	(64,007)	18,262
<i>Living Well Sefton</i>	1,102	2,000	(1,192)	1,910
<i>Social Inclusion</i>	1,099	4,725	(4,723)	1,101
<i>Men's Group</i>	-	30	(30)	-
<b>Total Funds</b>	<b>16,738</b>	<b>117,258</b>	<b>(102,482)</b>	<b>31,514</b>

**Other Funds**

	<b>Balance brought forward 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance carried forward 2021 £</b>
Social Prescribing	3,333	97,168	(88,798)	11,703
Time To Shine	6,908	12,018	(18,121)	805
High Park Big Lottery	18,261	62,657	(53,884)	27,034
Living Well Sefton	1,910	110,000	(95,889)	16,021
Social Inclusion	1,102	-	-	1,102
Other restricted funds	-	1,000	(744)	256
<b>Total Funds</b>	<b>31,514</b>	<b>282,843</b>	<b>(257,436)</b>	<b>56,921</b>



# Brighter Living Partnership

## Notes to the Accounts (cont.)

### For the year ended 31 March 2021

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#### 12. Analysis of Net Assets

*Previous year ended 31 March 2020*

	<i>Unrestricted Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>
Current Assets	45,766	-	31,514	77,280
Current Liabilities	(4,241)	-	-	(4,241)
	<u>41,525</u>	<u>-</u>	<u>31,514</u>	<u>73,039</u>

Current year ended 31 March 2021

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Totals Funds £</b>
Current Assets	28,689	35,000	125,485	189,174
Current Liabilities	-	-	(68,562)	(68,562)
	<u>28,689</u>	<u>35,000</u>	<u>56,923</u>	<u>120,612</u>

# Brighter Living Partnership

## Notes to the Accounts (cont.)

### For the year ended 31 March 2021

#### 13. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
<b>Income</b>			
Donations and legacies	118,062	112,103	230,165
Comparative activities	631	5,155	5,786
<b>Total income</b>	<b>118,693</b>	<b>117,258</b>	<b>235,951</b>
<b>Expenditure on</b>			
Charitable activities	116,322	102,482	218,803
	<b>116,322</b>	<b>102,482</b>	<b>218,803</b>
<b>Net income</b>	<b>2,372</b>	<b>14,776</b>	<b>17,148</b>
Other Recognised gains:			
<b>Net movement in funds</b>	<b>2,372</b>	<b>14,776</b>	<b>17,148</b>