

Company Number: 03973156
Charity Number: 1101722

Brighter Living Partnership
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
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Brighter Living Partnership

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Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

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 2022. 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the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.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 preservation 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 2022

This financial year was another challenging year as the recovery from the COVID-19 pandemic was underway, however with the further easing of restrictions it was possible to resume more face to face activities again. Our organisation continued to respond rapidly 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

Over the past year the shopping service that was established as a result of the pandemic has continued to operate and has had to adapt to changing circumstances such as the end of the furlough scheme. As a result, volunteer availability was reduced and new referrals were still being received as individual circumstances have changed, with support networks breaking down for example. As a result, the service has had to adapt to respond to the significant demand it still faces, we have introduced buddy shopping where volunteers support clients to go the shop with them to encourage independence and as a service we have completed more online shops for people which is delivered directly to them.

Since its launch in April 2020 the shopping service has provided approximately 4500 requests for shopping support and has been a lifeline to the clients the project supports. We know this because we have surveyed shopping clients twice during the year to establish if they had any other support needs and to ensure the service is constantly developing. The feedback for the service remains exceptional and we would like to place on record our thanks for the volunteers who have provided support throughout the year. Volunteers were regularly recruited to keep up with demand and the service will continue to adapt to best support the vulnerable clients who rely on it.

As a continuation of the support provided to Sefton Council via Living Well Sefton to make wellness checks on local residents who had been identified as clinically extremely vulnerable (shielding) or self-isolating, the befriending service that was established as a result has continued to operate but on a reduced scale due to volunteers not being available and clients now able to attend in person activities again. This service has provided the clients with essential contact by having somebody to talk to and has potentially reduced the number of calls/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 and continued work as described as 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, however due to the easing of restrictions we were able to resume in person activities and the online model of support was reduced significantly as clients wanted the social interaction in person.

The contract variation that was put in place by the commissioner was removed towards the end of this financial year and this helped resume more in person activities and we progressively moved back to our pre-pandemic model of delivery with some remote support remaining. It remained a challenging year for the service due to the impact that the pandemic had on people's mental health and other health behaviours that were significantly impacted and the process of covid recovery is well underway.

Brighter Living Partnership

Trustees' Annual Report

For the year ended 31 March 2022

As part of the Living Well Sefton 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. This year, as part of the recovery from COVID, the Neighbourhood Community Partners were supported by BLP on a project which delivered wellbeing packs to vulnerable clients to help them remain busy at home during periods of COVID restrictions and once restrictions eased, to encourage people to return back to community settings for their wellbeing. In total, the organisation have chaired eight Neighbourhood Community Partners meetings during the year, all held virtually.

High Park Project

A number of challenges faced the project during the 2021-2022 period including staff maternity leave, recruitment of maternity cover and Covid-19 restrictions. During the first quarter of the year some lockdown restrictions remained and only online activity was being permitted. Once restrictions eased further we resumed face to face activities in a safe and appropriate manner.

During the earlier part of the year the project held Community Action Group meetings online with a regular group of local residents, informing the progress on the High Park Green Spaces project - a project successfully funded through £10.5k received from the Liverpool City Region Community Environment Fund. During the meetings we were planning activity for when restrictions eased and group members completed leafleting to further promote the group. Since the turn of the New Year (2022) we have held in-person Community Action Group meetings on a monthly basis.

For the development of the 'High Park Green Spaces' project we facilitated outdoor activity and meetings, including monthly litter picks with the newly formed 'Friends of High Park Green Spaces' and these activities continued throughout the year as a Covid-19 safe activity and in preparation for the High Park Green Spaces activity from October 2021 onwards. The project worked with the 'Friends of High Park Green Spaces' group to hold community engagement days to further engage with residents on the plans for the 'Green Spaces Project' activity planned for October 2021.

Between October and December 2021, the project and 'Friends of High Park Green Spaces' volunteers constructed 14 planters, planted 500 trees and 10 living willow structures with the help of 60 volunteers from the community and 120 schoolchildren. A nature inspired fun day was held in October 21 at a local primary school. The group also attended meetings with representatives from Sefton Council and local Councillors about strategies for local waterways.

The High Park project supported the formation of the Bispham Road Improvement Group, the group had their first meeting in May 2021 ahead of installing 6 planters on Bispham Road which were co-funded by the project and local councillors. We also worked with local councillors and Natural Alternatives to bring a Christmas Tree back to Bispham Road for the 2021 festive period, this included a carol singing event with over 200 people in attendance

Community engagement continued to take place via the Blue Bus activity on Devonshire Road Playing fields along with activities such as Fun Science activity in the community centre and a look for a book event planned with local school children from Meols Cop High School. Due to the success of previous community engagement through providing community skips, the project also procured 3 of these for the most deprived areas of High Park in July 2021.

Regular groups recommenced such as our High Park Arts and Crafts group with their regular members attending weekly. A number of our groups restarted from September 21 onwards, for example Charlie's Way support group for parents and carers of SEND children and the High Park reading group.

Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

We feel the project has made great strides during an exceptionally difficult set of circumstances and plans for future activity and engagement are looking positive with staff remaining flexible and determined to fulfil project outcomes. Targets with the National Lottery funding are regularly exceeded and the project wishes to thank the National Lottery for their flexibility and understanding during the above period.

Social Prescribing Link Workers

The Social Prescribing Link Workers have continued to adapt to different methods of working and continued to predominantly support clients remotely as they were not able to physically attend GP practices for much of the year. The service received over 740 referrals last year from GP practices across the Southport and Formby patch. The Social Prescribing Link Workers supported clients across a variety of issues including mental health, housing, bereavement, benefits, finding groups and activities and many more. During the year we had a shift in the structure of the team and a Senior Social Prescribing Link Worker was appointed, this individual will have a reduced caseload but will take on management and monitoring responsibilities related to the rest of this team.

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 including the COVID vaccination rollout. 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.

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.

A lot of the work done over the year by the Social Prescribing Link Workers was in direct response to COVID19 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 2021 and a staff member commenced employment in January 2022. 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.

The staff members role is specifically around engagement support, this is particularly important as part of the COVID recovery to advertise what is available locally and to find out what people want from the community centre as part of that recovery. Within this we will be conducting surveys and exploring funding opportunities based on the suggestions received.

Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

Other Grants

Brighter Living Partnership were successful in obtaining a number of different grants throughout the year, the majority of these were in relation to the continuation of the COVID-19 response work, i.e. shopping and befriending services. We also received a grant as part of the High Park Project to redevelop some of the green spaces locally within that area of Southport, this grant made a significant difference and led to the establishment of a 'Friends of High Park' group and other developments such as schools and local care homes becoming involved in the project. We also received a small grant from a local funder to support our men's project programme of reducing social isolation and improving health within older men. We would like to thank all of the funders who have supported us throughout the year.

Governance

During the 2021/2022 year the Brighter Living Partnership Board of Trustees met formally four times, all meetings were conducted by Zoom.

In between meetings, Trustees were kept up to date with regular e-mails and other correspondence. All trustees were actively engaged and were able to support the staff around policy, finance and safeguarding issues during the year.

The Board completed a skills audit in late 2019 and the view had been that we should maintain a relatively small board that was proactive, however we did want to strengthen the team but this was put on hold due to the impact of the pandemic

One of our long-standing Trustees, Brenda Porter, stood down in March 2021 after 16 years of service. I would like to place on record my thanks to Brenda for the superb commitment she has given to the Charity and also to me in my role as Chair.

The Board decided to seek new trustees in line with the skills audit and we have since been joined by 2 new trustees who bring with them a range of skills and experience.

Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

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 and during the pandemic recovery. 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 we support.

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 very 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.

During this financial year the contracts for Living Well Sefton and Social Prescribing were renewed for an additional two years, this gave us some security in the short term but we believe we are in a strong position to re-bid for these contracts when the next renewals come around. We will discuss and prepare for the contract renewals working closely with our partners.

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 £439,643 (2021: £383,222) and expenditure of £400,714 (2021: £335,652). At 31 March 2022 there were net assets of £159,542 (2021: £120,611). Unrestricted free reserves were £65,486 (2021: £63,690).

The charity maintains a contingency reserve of £38,292.

Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

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	
Andrew Kitchen	
Alison Sadler	
Richard Owens	Appointed 23rd September 2021
Margaret Ollivier	Appointed 25th November 2021

Company Secretary Nigel Bellamy

Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

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.

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.

Brighter Living Partnership Trustees' Annual Report For the year ended 31 March 2022

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.

This report was approved by the board of trustees on 6th December 2022 and signed on their behalf.

Nigel Bellamy
Company Secretary

Stefan Jankowski
Trustee

Independent Examiner's Report To the trustees of Brighter Living Partnership For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the Brighter Living Partnership for the year ended 31 March 2022.

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

6th December 2022

Brighter Living Partnership

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	43,170	394,415	437,585	378,372
Charitable activities	3	2,058	-	2,058	4,850
Total income		45,228	394,415	439,643	383,222
Expenditure on:					
Charitable activities	5	37,858	362,856	400,714	335,652
Total expenditure		37,858	362,856	400,714	335,652
Net income		7,370	31,559	38,929	47,570
Transfers between funds		33,523	(33,523)	-	-
Other recognised gains:					
Net movement in funds		40,893	(1,964)	38,929	47,570
Reconciliation of funds:					
Funds b/fwd		63,691	56,921	120,612	73,040
Funds c/fwd		104,585	54,957	159,542	120,612

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.

The notes on pages 15 to 25 form part of these financial statements

Brighter Living Partnership

Balance Sheet

As at 31 March 2022

Company Number: 03973156

	Note	2022 £	2021 £
Fixed Assets	6		
Current Assets			
Debtors	7	1,715	2,097
Cash at bank and in hand	8	249,421	187,077
		251,136	189,174
Creditors: Amounts falling due within one year	9	91,594	68,563
Net Current Assets		159,542	120,611
Total Net Assets		159,542	120,611
Funds of the charity			
Designated Funds		38,292	35,000
General Fund		66,293	28,690
Total Unrestricted Funds	10	104,585	63,690
Restricted Funds	11	54,957	56,922
Total Funds		159,542	120,612

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 6th December 2022.

Nigel Bellamy, Director

The notes on pages 15 to 25 form part of these financial statements

Brighter Living Partnership

Notes to the Accounts

For the year ended 31 March 2022

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 2022

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 2022

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 dereognised on disposal or when no future economic benefits are expected. On disposal, the difference betweene 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 2022

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 2022

2. Donations and Legacies

	2022 £	2021 £
Social Prescribing	125,491	97,668
Time To Shine	11,775	12,000
Sefton CVS	38,153	25,124
LCR Enviroment Fund	10,584	-
Community Champions	2,460	4,919
Covid 19 Shopping	46,174	40,217
National Lottery	-	7,340
Rank Foundation	-	10,985
Steve Morgan Foundation	-	5,000
Living Well Sefton	109,456	110,000
National Lottery Community Fund	65,046	62,637
CEV Grant	28,226	2,482
Donations	220	-
	<hr/>	<hr/>
	437,585	378,372
	<hr/>	<hr/>

3. Charitable Activity Income

	2022 £	2021 £
Lunch Club	1,986	-
Training Fees	72	-
	<hr/>	<hr/>
	2,058	-
	<hr/>	<hr/>

4. Other Income

2022 £	2021 £
<hr/>	<hr/>
-	-
<hr/>	<hr/>

Brighter Living Partnership

Notes to the Accounts (cont.)

For the year ended 31 March 2022

5. Charitable Activities Expenditure

	Activities Undertaken Directly £	Total 2022 £	Total 2021 £
Healthy Living	400,714	400,714	336,562
	<u>400,714</u>	<u>400,714</u>	<u>336,562</u>

6. Tangible Fixed Assets

	Motor Vehicles £	Total £
Cost / Valuation		
At 1 April 2021	8,000	8,000
At 31 March 2022	<u>8,000</u>	<u>8,000</u>
Depreciation		
At 1 April 2021	8,000	8,000
At 31 March 2022	<u>8,000</u>	<u>8,000</u>
Net Book Amounts		
At 31 March 2022	<u>-</u>	<u>-</u>

Brighter Living Partnership

Notes to the Accounts (cont.)

For the year ended 31 March 2022

7. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Prepayments and accrued income	1,715	2,097
	<u>1,715</u>	<u>2,097</u>

8. Cash at bank and in hand

	2022 £	2021 £
Cash at bank	248,985	186,737
Cash in hand	436	340
	<u>249,421</u>	<u>187,077</u>

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	90,744	66,863
Accruals and deferred income	850	1,700
	<u>91,594</u>	<u>68,563</u>

Brighter Living Partnership

Notes to the Accounts (cont.)

For the year ended 31 March 2022

10. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>General Fund</i>	6,526	100,378	(78,214)	-	28,690
Designated Funds					
<i>Contingency Fund</i>	35,000	-	-	-	35,000
<i>Total Funds (previous year)</i>	<u>41,526</u>	<u>100,378</u>	<u>(78,214)</u>	<u>-</u>	<u>63,690</u>

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
General Fund	28,691	408,084	(400,712)	30,231	66,294
Designated Funds					
Contingency Fund	35,000	-	-	3,292	38,292
<i>Total Funds (current year)</i>	<u>63,691</u>	<u>408,084</u>	<u>(400,712)</u>	<u>33,523</u>	<u>104,586</u>

Brighter Living Partnership

Notes to the Accounts (cont.)

For the year ended 31 March 2022

11. Restricted Funds

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

Other Funds

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
Cev Funding	-	28,226	(6,226)	-	22,000
Community Champions	-	16,950	(21,228)	4,278	-
Social Prescribing	11,703	126,400	(114,570)	(21,292)	2,241
Time To Shine	805	11,775	(7,750)	-	4,830
Locality Grant	-	21,203	(20,986)	(217)	-
High Park - LCR Enviromental	-	10,585	(10,585)	-	-
High Park Big Lottery	27,034	65,121	(51,622)	(14,647)	25,886
Living Well Sefton	16,021	109,728	(125,749)	-	-
Social Inclusion	1,102	1,847	(1,607)	(1,342)	-
Men's Group	-	2,580	(2,277)	(303)	-
Other restricted funds	256	-	(256)	-	-
<i>Total Funds</i>	<u>56,921</u>	<u>394,415</u>	<u>(362,856)</u>	<u>(33,523)</u>	<u>54,957</u>

Brighter Living Partnership

Notes to the Accounts (cont.)

For the year ended 31 March 2022

12. Analysis of Net Assets

Previous year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
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>

Current year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Current Assets	61,293	38,292	146,551	246,136
Current Liabilities	-	-	(91,594)	(91,594)
	<u>61,293</u>	<u>38,292</u>	<u>54,957</u>	<u>154,542</u>

Brighter Living Partnership

Notes to the Accounts (cont.)

For the year ended 31 March 2022

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 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	95,528	282,843	378,372
Comparative activities	4,850	-	4,850
Total income	100,378	282,843	383,222
Expenditure on			
Charitable activities	78,216	257,436	335,652
	78,216	257,436	335,652
Net income	22,163	25,407	47,570
Other Recognised gains:			
Net movement in funds	22,163	25,407	47,570