

Brighter Living Partnership

Charity No. 1101722

Company No. 03973156

Trustees' Report and Unaudited Accounts

31 March 2023

Brighter Living Partnership
Contents

	Pages
Trustees' Annual Report	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 to 20

**Brighter Living Partnership
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

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, the Companies Act 2006 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the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03973156

Charity No. 1101722

Principal Office

Southport Community Centre
Norwood Road
Southport
PR8 6HQ

Registered Office

Southport Community Centre
Norwood Road
Southport
Merseyside
PR8 6HQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

N.E. Bellamy
S.M. Jankowski
A.J. Kitchen
M. Ollivier
R.J. Owens

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool

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 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 skills for life and provide volunteering opportunities
- f) be a hub for health and lifestyle information

ACHIEVEMENTS AND PERFORMANCE

This financial year was completed without COVID-19 restrictions and our operations are back to normal generally, however this still includes some changes in delivery as a consequence of the pandemic. Our organisation continues to respond 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

Over the past year the shopping service that was established as a result of the pandemic has continued to operate and we have continued to adapt the service to meet the demands of clients and work within limitations of volunteer availability. The service continues to offer buddy shopping where possible, online shopping for clients and has supported clients to maintain their independence.

Since its launch in April 2020, the shopping service has provided approximately 5680 requests for shopping support and has been a lifeline to the clients the project supports. 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.

Brighter Living Partnership Trustees Annual Report

The befriending service that was established as a result of the pandemic in 2020 has continued to operate but this year was increased in scale due to taking on new volunteers and taking over the responsibilities of another befriending service. This was due to the increased demand locally. 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.

Working with colleagues across BLP, it was identified that there was a gap in provision for males in regards to mental health/befriending support locally, particularly for younger males aged 19-50. As a result, we conducted some research with local residents and spoke to partner agencies who support males in this age range and used this information to establish a male befriending/mentoring service called Men:Can.

Towards the end of the year, BLP were successful in obtaining funding to continue these services for an additional three-year period due to the support of the Steve Morgan Foundation. We are very thankful for your grant award to support the continuation of these vital services.

Living Well Sefton

Brighter Living Partnership continues to be a key partner in the Living Well Sefton contract. Our activities and services are now virtually back to pre-pandemic levels, this includes face to face support and group-based interventions, whilst still providing remote support via telephone and video call, as required.

The commissioner has outlined three priority areas for the Living Well Sefton service to focus on, these are; obesity, mental health and community resourcefulness. The vast majority of our activities and services cover more than one of these areas already, however the specified priority areas provided BLP with additional focus.

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. The ongoing cost of living crisis is also causing a significant impact, particularly around mental health and this double impact will continue to be felt for a good while longer. As a result of this, we have increased the amount of mental health support we are offering, including offering more Think Differently, Cope Differently courses which build up resourcefulness and provides tips and tools to use to improve mental health. We have also provided a 'warm space' for individuals to attend over Winter to help negate the cost of living crisis in terms of energy bills and food inflation by providing sessions where people stay warm, receive food and can participate in activities.

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 the Neighbourhood Community Partners were supported by BLP on a project which promoted digital inclusion by making technology and support available in different partners settings to increase the amount of publicly available equipment to local residents. The speed of digitalisation of services is rapidly increasing and without further interventions many people will be left behind. In total, the organisation has chaired six Neighbourhood Community Partners meetings during the year.

High Park Project

The project held Community Action Group meetings throughout the year – this involved consultation exercises, planning meetings and talks around the identity and culture of High Park including its formation, football history, politics and churches both past and present. This is key to the development of the project by involving local residents.

Brighter Living Partnership Trustees Annual Report

Other excellent community events have happened throughout the year such as an Easter fun day, QR nature trails focusing on the newly redeveloped local green spaces, Jubilee event and World Book Night workshops, these have been designed and delivered based on community feedback and actively involving community members.

The project continued its support of the development of the 'Friends of High Park Green Spaces' (FOHPGS) Community Group who continued to facilitate outdoor activity and meetings, including monthly litter picks in the local green spaces. The groups parks maintenance days were rebranded as "Love Your Parks" days and were well attended by group members, local residents, local school children and staff and service users from local organisations. The group has continued to develop and have been supported to establish themselves independently and have been successful in their own funding bids to continue the great work they are doing already.

The group also continued developing its links with Green Sefton and other parks groups such as the Botanic Gardens Community Association and Friends of South Park in Bootle. FOHPGS also continues to engage with local residents and schools on replanting activity in their neighbourhood and share the produce grown in the vegetable planters at community engagement events such as the Funday Thursdays on Devonshire Road playing fields. They have also been vital in contributing feedback to make necessary improvements to the area's local green spaces, this included liaising with Councillors on increasing the number of bins in Russell Road Recreation Ground, the installation of an accessible swing on Devonshire Road playing fields and on dredging the ditch on Devonshire Road Playing Fields.

Later in the year the High park Project continued working with local businesses and ward councillors to build on the successful Christmas celebrations of the previous year. The project worked with councillors to bring back another Christmas tree to High Park over the 2022 festive period and this was accompanied with an event including carol singing organised by the area's churches, local businesses providing seasonal offers, a Santa Claus, a singer and over 350 people in attendance.

Throughout the year the project continued its community engagement via 'Funday Thursday' activities on Devonshire Road Playing fields between April and October 2022. The events were free to local residents with no booking required and used external providers for activities provision and engaged with local partner agencies to increase knowledge of available local resources to local residents.

The project worked closely with Green Sefton and Sefton Council to plan the first annual High Park 'Hodge Podge' Festival on 13th August 2022 at Russell Road Recreation Ground and subsequently welcomed over 1200 local residents. The event hosted live music from local bands and singers, dance performances by dance schools and performing arts groups, with spoken word and poetry by historians and poets. MCing was provided by a local radio station and stage and sound were provided by a professional audio technical provider.

Residents were offered the opportunity to contribute to the High Park Mural on the old Russell Road changing rooms at the event (with the design being created in workshops leading up to the event) with activity facilitated by a local artist and volunteers. Fairground attractions, food stalls and stall holders included small local independent businesses and local charities. This was a great opportunity for them to increase their business and inform local residents of their offers. The event was stewarded by volunteers from Southport Rotary who also provided litter picking throughout the festival and liaised with staff during the event. Southport's Merseyside Fire and Rescue Service team also provided brilliant community engagement throughout.

Regular weekly groups continued such as our High Park arts and crafts group, Charlie's Way support group for parents and carers of SEND children and the High Park reading group being attended with regular support from local residents.

Brighter Living Partnership Trustees Annual Report

Targets with the National Lottery funding for the year were exceeded and the project wishes to thank the National Lottery for their continued support.

Primary Care Network funded roles

Social Prescribing Link Workers

The Social Prescribing Link Workers throughout the year have supported clients both remotely and in person, including attending GP practices as this wasn't possible previously due to restrictions. The service received over 930 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.

The Senior Social Prescribing Link Worker role is still operational and has management and monitoring responsibilities related to the rest of the team. During the course of the year we added two additional members into our team due to additional funding and demand, this now makes our team a team of seven workers.

The service provided by the Social Prescribing Link Workers was essential for GP practices so they could focus on the challenges that the pandemic and ongoing issues 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 difficult period for the NHS.

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.

Health and Wellbeing Coach

Working with partners in Primary Care and via the Primary Care Network, we developed this role to support St. Marks GP practice in delivering an expanded health and wellbeing offer to their patients. This role is new for Sefton and all the partners involved so it has been an exciting time. Employment for the role was completed in September 2022 and the role has been a major success so far, positive feedback has been received from clinical staff and patients alike. Over 140 referrals were received by the Coach in the first six months and great outcomes have been achieved by many of the patients already.

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 member employed to work on this programme was successful in securing another job within BLP and commenced their employment in the new role in October 2022, meaning 30th September 2022 was their last day in the Time to Shine role.

Other grants

Brighter Living Partnership were successful in obtaining a number of different grants throughout the year to further support our current work and in some cases, expand our reach. We received a grant to expand our men's shed project through Sefton in Mind monies – this will make a significant difference to the group's development. We received a grant to run Jubilee celebration activities in June 2022 which included an afternoon tea activity for socially isolated older people. Monies were received to expand our cookery programme offer in relation to obesity levels locally, this was received from Public Health and an expanded offer was delivered.

Brighter Living Partnership Trustees Annual Report

Grants were received from Sefton CVS to set up and run our warm spaces programme throughout November 2022 to March 2023. Living Well Sefton grants were received to support the establishment of a hoarding support group with a local organisation, this is a big gap locally.

Another gap was identified in north Southport in terms of activity provision, therefore we applied and were successful in securing funding from Community Foundation for Lancashire and Merseyside to run a new group in Southport via our Social Prescribing team. The last grant received was from Merseyside Sports Partnership to expand our physical activity offer within the community centre via Sport England funding through the Together fund. All of these grants will allow BLP to expand our offer to clients to address needs of local people.

FINANCIAL REVIEW

The successes we have achieved over the past few years have left the organisation in a strong position moving forward but we are acutely aware that there are challenging times ahead for all with the cost of living crisis and ongoing effects of 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 we support. We are still looking to further improve the infrastructure of the organisation to enable us to develop further, Trustees continue to explore options in discussion with the staff.

During the next financial year several of our contracts are due to end 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. This will be one of our main focuses for the 2023/2024 financial year.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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.

During the 2022/2023 finance year the Brighter Living Partnership Board of Trustees met formally five times, this included an away day session with senior staff members. All meetings were conducted in a hybrid fashion.

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.

Brighter Living Partnership
Trustees Annual Report

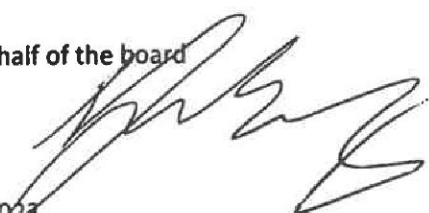
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

N.E. Bellamy
Trustee

24 October 2023

A handwritten signature in black ink, appearing to be 'N.E. Bellamy', written over the printed name and date.

**Brighter Living Partnership
Independent Examiners Report**

Independent Examiner's Report to the trustees of Brighter Living Partnership

I report to the charity trustees on my examination of the financial statements of Brighter Living Partnership for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 your charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of MAAT, MICB Pm.dip.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Anthony Deegan
MAAT, MICB Pm.dip
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
24 October 2023

**Brighter Living Partnership
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Anthony Deegan
MAAT, MICB Pm.dip
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
24 October 2023

Brighter Living Partnership
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	400	456,453	456,853	391,411
Charitable activities	5	44,312	609	44,921	48,304
Total		44,712	457,062	501,774	439,715
Expenditure on:					
Charitable activities	6	59,021	447,031	506,052	400,714
Total		59,021	447,031	506,052	400,714
Net gains on investments		-	-	-	-
Net (expenditure)/income		(14,309)	10,031	(4,278)	39,001
Transfers between funds		30,258	(30,258)	-	-
Net (expenditure)/income before other gains/(losses)		15,949	(20,227)	(4,278)	39,001
Other gains and losses					
Net movement in funds		15,949	(20,227)	(4,278)	39,001
Reconciliation of funds:					
Total funds brought forward		104,585	54,957	159,542	120,613
Total funds carried forward		120,534	34,730	155,264	159,614

**Brighter Living Partnership
Balance Sheet**

at 31 March 2023

Company No. 03973156	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Debtors	9	1,810	1,715
Cash at bank and in hand		259,424	249,421
		<u>261,234</u>	<u>251,136</u>
Creditors: Amount falling due within one year	10	<u>(105,970)</u>	<u>(91,594)</u>
Net current assets		155,264	159,542
Total assets less current liabilities		<u>155,264</u>	<u>159,542</u>
Net assets excluding pension asset or liability		<u>155,264</u>	<u>159,542</u>
Total net assets		<u>155,264</u>	<u>159,542</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		34,730	54,957
		<u>34,730</u>	<u>54,957</u>
Unrestricted funds	11		
General funds		70,534	66,293
Designated funds		50,000	38,292
		<u>120,534</u>	<u>104,585</u>
Reserves	11		
Total funds		<u>155,264</u>	<u>159,542</u>

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

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 October 2023

And signed on its behalf by:

N.E. Bellamy
Trustee
24 October 2023



Brighter Living Partnership
Statement of Financial Activities
for the year ended 31 March 2023

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Brighter Living Partnership
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 note. The functional currency used is the £ Sterling.

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The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Brighter Living Partnership

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Motor Vehicles	25% Reducing balance
Equipment	25% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	43,171	394,414	437,585
Charitable activities	2,058	-	2,058
Total	45,229	394,414	439,643
Expenditure on:			
Charitable activities	37,857	362,855	400,712
Total	37,857	362,855	400,712
Net income	7,372	31,559	38,931
Transfers between funds	33,523	(33,523)	-
Net income before other gains/(losses)	40,895	(1,964)	38,931
Other gains and losses:			
Net movement in funds	40,895	(1,964)	38,931
Reconciliation of funds:			
Total funds brought forward	63,691	56,921	120,612
Total funds carried forward	104,586	54,957	159,543

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Social Prescribing	-	223,219	223,219	125,491
Time To Shine	-	7,850	7,850	11,775
Sefton CVS	-	-	-	38,153
LCR Environment Fund	-	-	-	10,584
Community Champions	-	-	-	2,460
Living Well Sefton	-	109,728	109,728	109,456
National Lottery Community Fund	-	64,627	64,627	65,046
CEV Grant	-	-	-	28,226
Donations and legacies	400	1,220	1,620	220
Jubilee Fund	-	500	500	-
Sport England Together Fund	-	4,250	4,250	-
Cook and Eat - Living Well Sefton	-	11,000	11,000	-
Locality Grant	-	18,275	18,275	-
PHP Funding	-	8,796	8,796	-
Warm Spaces	-	3,008	3,008	-
Men's Shed	-	3,300	3,300	-
Restricted grants held for smaller organisations	-	680	680	-
	<u>400</u>	<u>456,453</u>	<u>456,853</u>	<u>391,411</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Charitable activities	7,146	-	7,146	1,986
Training Fees	-	-	-	72
Men's Group	-	609	609	-
Shopping Service	37,166	-	37,166	46,174
	-	-	-	72
	<u>44,312</u>	<u>609</u>	<u>44,921</u>	<u>48,304</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Healthy Living	59,021	447,031	506,052	377,535
Governance costs				
	<u>59,021</u>	<u>447,031</u>	<u>506,052</u>	<u>377,535</u>

Brighter Living Partnership
Notes to the Accounts

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Motor- Vehicles	Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	-	8,000	8,000
At 31 March 2023	-	8,000	8,000
Depreciation and impairment			
At 1 April 2022	-	8,000	8,000
At 31 March 2023	-	8,000	8,000
Net book values			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

9 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,810	1,715
	<u>1,810</u>	<u>1,715</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	104,908	90,744
Accruals	1,062	850
	<u>105,970</u>	<u>91,594</u>

11 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
CEV Funding	22,000	-	(22,000)	-	-
Social Prescribing	2,241	223,219	(214,216)	(11,244)	-
Time To Shine	4,830	7,850	(12,680)	-	-
Locality Grant	-	18,275	(17,728)	(547)	-
PHP Social Prescribing	-	8,796	(666)	(8,130)	-
High Park - Big Lottery	25,886	64,627	(57,225)	-	33,288
SCVS - Living Well Sefton	-	109,728	(108,648)	-	1,080
Men's Shed	-	3,300	(2,938)	-	362
Jubilee Fund	-	500	(500)	-	-
Sport England Together Fund	-	4,250	(4,250)	-	-
Warm Spaces	-	3,008	(1,754)	(1,254)	-
High Park donations	-	1,220	(1,220)	-	-
Men's Group	-	609	(1,131)	522	-
Restricted grants held for smaller organisations	-	680	(680)	-	-
Cook and Eat	-	11,000	(1,395)	(9,605)	-
Total	54,957	457,062	(447,031)	(30,258)	34,730
Unrestricted funds:					
General funds	66,293	44,712	(59,021)	18,550	70,534
Designated funds:					
Contingency Fund	38,292	-	-	11,708	50,000
Total	38,292	-	-	11,708	50,000
Total funds	159,542	501,774	(506,052)	-	155,264

Purposes and restrictions in relation to the funds:

Restricted funds:

CEV Funding	Shopping service
Social Prescribing	Link workers
Time To Shine	Link workers
Locality Grant	Community activities
PHP Social Prescribing	Social prescribing
High Park - Big Lottery	Community activities
SCVS - Living Well Sefton	Wellness service

Brighter Living Partnership
Notes to the Accounts

Men's Shed	Men's social activities
Jubilee Fund	Jubilee celebrations
Sport England Together Fund	Activity provision
Warm Spaces	Provision of warm spaces
High Park donations	Community activities
Men's Group	Men's social activities
Restricted grants held for smaller organisations	Various
Cook and Eat	Cooking courses and recipe book
Designated funds:	
Contingency Fund	

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	120,534	34,730	155,264
	<u>120,534</u>	<u>34,730</u>	<u>155,264</u>

13 Reconciliation of Cash / (Net debt)

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	249,421	10,003	259,424
	<u>249,421</u>	<u>10,003</u>	<u>259,424</u>
Net Cash / (Net Debt)	<u>249,421</u>	<u>10,003</u>	<u>259,424</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Brighter Living Partnership does not carry any debt or other borrowings and has a positive net cash position.

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.