

**Brighter Living Partnership**

**Charity No. 1101722**

**Company No. 03973156**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

**SATURDAY**



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**COMPANIES HOUSE**

**Brighter Living Partnership**  
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**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 2024.

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.

**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	Chair of Trustees
S.M. Jankowski	
R. Jones	Appointed 5th March 2024
A.J. Kitchen	
S. Ning	Appointed 25th June 2023
M. Ollivier	
R.J. Owens	

**Accountants**

Sefton Council for Voluntary Service  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG

**Brighter Living Partnership  
Trustees Annual Report**

L22 0LG

**Bankers**

Co-Operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

**Investment Advisors**

**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**

**Shopping, Befriending and IT support**

A shopping service was established as a result of the pandemic and 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 7000 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.

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.

## **Brighter Living Partnership Trustees Annual Report**

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.

During the course of the year we provided Shopping for 41 people, 17 people were receiving regular Befriending and 4 people benefitted from .IT@Home, a service which aims to support local people in their own homes with basic IT skills for everyday life. Once again, many thanks to the Steve Morgan Foundation whose generous grant has enabled us to continue these vital services to very isolated and vulnerable people. We also secured a grant from P H Holt Foundation to pay our volunteers expenses.

### **Living Well Sefton**

Brighter Living Partnership continues to be a key partner in the Living Well Sefton contract. Our activities and services continue to be impacted by the legacy of the pandemic, and we still are having to provide remote support via telephone and video call to some people.

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.

The impact that the pandemic had on people's mental health and other health behaviours is still significant. 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. The "warm space" we created last year 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 has been continued – in part as a 'welcome space', as the need for companionship was evidently as important as warmth to some.

Our mentors worked with over 200 people in developing Universal Consultations and setting and achieving their goals.

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 included Compassion Acts, Woodvale Community Centre, Ainsdale Lunch & Leisure, Parenting 2000 and Home Start, and 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.

LWS neighbourhood partners grant funding was a grant shared between Woodvale Community Centre, Parenting 2000 and Brighter Living Partnership. The BLP share out of this was £500 for 5 benches to be made by the Men's Shed group. The remaining BLP fund was to pay for the plaques for the benches. The rest of the money was split between the other partners as mentioned. Funding had to be spent by December 2023 which was communicated to partners and the monitoring was due for submission in January 2024.

**Brighter Living Partnership  
Trustees Annual Report**

**High Park Project**

The project entered its final year of funding with the dual task of maintaining activities, and consulting with residents and partners and evaluating the feedback. The planned outcomes for the project were identified as being in 4 key areas: - Involved, Sustainability, Empowered and Local Pride.

Our survey of local residents had 220 responses.

Involved: 67% felt more involved

Sustainability: 68% felt more able to support the development of their communities

Empowered: 61% felt more empowered to have their voice heard

62% felt their voice was more represented

Local Pride: 80% had thought more about what could be done to improve the area

81% felt they had more of a sense of their High Park identity

76% felt prouder to say they lived in the High Park area.

A timeline of the many activities that took place is below:

**April - June**

20th April 2023: Funday Thursdays in term times recommenced with Arts and Crafts from Pebbles and Treasures, Active Sports Group and boxing mentoring.

19th May 2023: National Lottery funded Southport Townscape Heritage Project walk

8th June: Volunteer Week BBQ celebration

Monthly: DOHPGS Love Your Park days

24th June: Friends of High Park Green Spaces (FOHPGS) community engagement day to promote the group

26th June: In Bloom judges visit

**July - September**

July 6th: Level 1 Horticulture course learners complete their full diplomas

19th July: Self-Defence sessions at Home Start commence as addressed as a need by partners

Monthly: "Love Your Park" Days with FOHPGS

3rd August: New Level 1 Horticulture cohort of learners begin – previous Level 1 learner cohort progress to Level 2

12th August: High Park Hodge Podge Festival – 700 people attended

Funday Thursdays restart in September

20th September: High Park Conference at The Atkinson in Southport Town Centre

**October - December**

FOHPGS award Level 4 "Thriving" at In Bloom

**Brighter Living Partnership**  
**Trustees Annual Report**

24th November: High Park Christmas Tree Switch on with over 350 people in attendance.

Survey completed with 245 respondents

In addition, we continue to offer support to the FOHPGS as they work within their community on the "Love Your Park Days" and the Christmas Lights event, and the following groups continue to meet at the Southport Community Centre:

- Charlies Way
- Garden Group
- Craft Group
- Brighter Connections

**PRIMARY CARE (NHS) FUNDED NETWORK ROLES**

**Social Prescribing Link Workers**

The Social Prescribing Link Workers have worked hard throughout the year supporting clients referred from GP practices across the Southport and Formby patch. The service received 1291 referrals in total which is a significant increase from the previous year's total of 930. 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.

As the PCN services have developed and grown, the need was identified for a strategic management role alongside operational staff management and monitoring responsibilities. As such our existing Senior Social Prescribing Link Worker was promoted to Social Prescribing and Personalised Care Lead and now takes a lead on PCN contract management meetings for the Social Prescribers and Health and Wellbeing Coach.

In role acts as a triage into the service, being the first point of contact for new clients, checking suitability and making any "quick win" signposts to services such as Citizens Advice, Food Banks and Living Well Sefton Mentors. This role has already had an immensely positive impact on the clients experience of Social Prescribing, reducing unnecessary waiting times and reducing enabling people to access services more efficiently.

The last year has seen the team building greater connections with GP surgeries, working collaboratively as part of multi-disciplinary teams with other healthcare professionals and are valued by surgeries as a holistic offer when addressing health and wellbeing.

**Health and Wellbeing Coach**

The Health and Wellbeing Coach role based at St Marks Surgery is continuing to develop well receiving positive feedback from clients. We saw a steady number of referrals throughout the year and the role supports clients looking to engage in positive health behaviour change and can cover a variety of topics personal to that individuals' goals including weight management, exercise, good sleep hygiene and mental health and wellbeing. The Health and Wellbeing Coach has made good connections with clinicians in the surgery to encourage referrals and has started to extend referral routes to other professionals within the practice such as reception staff and self-referral via promotional posters in waiting rooms etc.

**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.

**Brighter Living Partnership  
Trustees Annual Report**

We received £3080 via Sefton CVS to extend the Warm Space from October 23 to March 24 and £700 for Welcome Spaces Spring and Summer 2023. We received £1500 from the Barrett Foundation to support the Men's Group and £500 from Sefton CVS also to support the Men's Group, and £4225 from PH Holt to support our volunteer expenses.

**FINANCIAL REVIEW**

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 coordinator. 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 2023/2024 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. With the support of one of our new Trustees, Suzy Ning, we have started to develop an organisational strategy for the organisation. This has involved Trustees and senior staff but will need to develop with the new leadership team involved.

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 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

14 November 2024



**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 2024 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 Institute of Chartered Accountants in England and Wales.

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.

Ian Wright  
Chartered Accountant  
Sefton Council for Voluntary Service  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG  
14 November 2024

**Brighter Living Partnership**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	4	2,797	477,087	479,884	456,853
Charitable activities	5	31,987	320	32,307	44,921
<b>Total</b>		<b>34,784</b>	<b>477,407</b>	<b>512,191</b>	<b>501,774</b>
<b>Expenditure on:</b>					
Charitable activities	6	70,035	455,453	525,488	506,052
<b>Total</b>		<b>70,035</b>	<b>455,453</b>	<b>525,488</b>	<b>506,052</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>		<b>(35,251)</b>	<b>21,954</b>	<b>(13,297)</b>	<b>(4,278)</b>
Transfers between funds		-	-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(35,251)</b>	<b>21,954</b>	<b>(13,297)</b>	<b>(4,278)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(35,251)</b>	<b>21,954</b>	<b>(13,297)</b>	<b>(4,278)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		120,534	34,730	155,264	159,542
<b>Total funds carried forward</b>		<b>85,283</b>	<b>56,684</b>	<b>141,967</b>	<b>155,264</b>

**Brighter Living Partnership**  
**Balance Sheet**  
**at 31 March 2024**

<b>Company No. 03973156</b>	<b>Notes</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Fixed assets</b>			
Tangible assets	8	-	-
<b>Current assets</b>			
Debtors	9	36,158	1,810
Cash at bank and in hand		215,799	259,424
		<u>251,957</u>	<u>261,234</u>
<b>Creditors: Amount falling due within one year</b>	10	<u>(109,990)</u>	<u>(105,970)</u>
<b>Net current assets</b>		<u>141,967</u>	<u>155,264</u>
<b>Total assets less current liabilities</b>		<u>141,967</u>	<u>155,264</u>
<b>Net assets excluding pension asset or liability</b>		<u>141,967</u>	<u>155,264</u>
<b>Total net assets</b>		<u>141,967</u>	<u>155,264</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	11		
Restricted income funds		56,684	34,730
		<u>56,684</u>	<u>34,730</u>
<b>Unrestricted funds</b>	11		
General funds		35,283	70,534
Designated funds		50,000	50,000
		<u>85,283</u>	<u>120,534</u>
<b>Reserves</b>	11		
<b>Total funds</b>		<u>141,967</u>	<u>155,264</u>

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

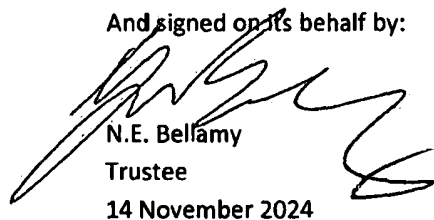
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 14 November 2024

And signed on its behalf by:

  
N.E. Bellamy  
Trustee  
14 November 2024

**Brighter Living Partnership**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**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.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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.

## **Brighter Living Partnership**

### **Notes to the Accounts**

#### **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:

Equipment	25% Reducing balance
Motor Vehicles	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.

## **Brighter Living Partnership**

### **Notes to the Accounts**

#### **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.

**Brighter Living Partnership**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

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



**Brighter Living Partnership**  
**Notes to the Accounts**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
			<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Social Prescribing	-	276,640	276,640	223,219
Time To Shine	-	-	-	7,850
P H Holt	-	4,225	4,225	-
Steve Morgan Foundation	-	28,250	28,250	-
High Park - Big Lottery	-	41,997	41,997	-
Living Well Sefton	-	109,728	109,728	109,728
National Lottery Community Fund	-	-	-	64,627
Donations and legacies	1,297	2,365	3,662	1,620
Jubilee Fund	-	-	-	500
Sport England Together Fund	-	-	-	4,250
Cook and Eat - Living Well Sefton	-	-	-	11,000
Localities Grant	-	10,802	10,802	18,275
PHP Funding	-	-	-	8,796
Warm Spaces	-	3,080	3,080	3,008
Men's Shed	-	-	-	3,300
Restricted grants held for smaller organisations	-	-	-	680
Barrett Developments	1,500	-	1,500	-
	<u>2,797</u>	<u>477,087</u>	<u>479,884</u>	<u>456,853</u>

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
			<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	3,057	320	3,377	7,146
	-	-	-	609
Shopping Service	28,930	-	28,930	37,166
	<u>31,987</u>	<u>320</u>	<u>32,307</u>	<u>44,921</u>

**Brighter Living Partnership**  
**Notes to the Accounts**

**6 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Healthy Living	39,592	455,453	495,045	479,643
<i>Admin costs</i>				
Employee costs	3,003	-	3,003	2,372
Motor and travel costs	4,228	-	4,228	1,424
Premises costs	12,106	-	12,106	10,475
General administrative costs	10,030	-	10,030	9,863
Legal and professional costs	1,076	-	1,076	2,275
	<u>70,035</u>	<u>455,453</u>	<u>525,488</u>	<u>506,052</u>

**7 Staff costs**

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

**8 Tangible fixed assets**

	Equipment	Motor Vehicles	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2023	-	8,000	8,000
At 31 March 2024	-	8,000	8,000
<b>Depreciation and impairment</b>			
At 1 April 2023	-	8,000	8,000
At 31 March 2024	-	8,000	8,000
<b>Net book values</b>			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

**9 Debtors**

	2024	2023
	£	£
Trade debtors	33,971	-
Prepayments and accrued income	2,187	1,810
	<u>36,158</u>	<u>1,810</u>

**Brighter Living Partnership****Notes to the Accounts****10 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	108,928	104,908
Accruals	1,062	1,062
	<u>109,990</u>	<u>105,970</u>

**Brighter Living Partnership**  
**Notes to the Accounts**

**11 Movement in funds**

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Social Prescribing	-	276,640	(266,293)	10,347
Locality Grant	-	10,802	(10,619)	183
High Park - Big Lottery	33,288	42,227	(49,157)	26,358
SCVS - Living Well Sefton	1,080	109,728	(108,953)	1,855
Men's Shed	-	455	(455)	-
P H Holt	-	4,225	(664)	3,561
Steve Morgan Foundation	-	28,250	(14,232)	14,018
Warm Spaces	-	3,080	(3,080)	-
Men's Group	362	2,000	(2,000)	362
<b>Total</b>	<b>34,730</b>	<b>477,407</b>	<b>(455,453)</b>	<b>56,684</b>
<b>Unrestricted funds:</b>				
<b>General funds</b>	<b>70,534</b>	<b>34,784</b>	<b>(70,035)</b>	<b>35,283</b>
<b>Designated funds:</b>				
Contingency Fund	50,000	-	-	50,000
<b>Total</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Total funds</b>	<b>155,264</b>	<b>512,191</b>	<b>(525,488)</b>	<b>141,967</b>

**Purposes and restrictions in relation to the funds:**

**Restricted funds:**

Social Prescribing	Link workers
Locality Grant	Community activities
High Park - Big Lottery	Community activities
SCVS - Living Well Sefton	Wellness service
Men's Shed	Men's social activities
P H Holt	Community Activities
Steve Morgan Foundation	Staff salaries
Warm Spaces	Provision of warm spaces
Men's Group	Men's social activities

**Designated funds:**

Contingency Fund

**Brighter Living Partnership**  
**Notes to the Accounts**

**12 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	85,283	56,684	141,967
	<u>85,283</u>	<u>56,684</u>	<u>141,967</u>

**13 Reconciliation of net cash / (net debt)**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	259,424	(43,625)	215,799
	<u>259,424</u>	<u>(43,625)</u>	<u>215,799</u>
Net cash / (net debt)	<u>259,424</u>	<u>(43,625)</u>	<u>215,799</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.