



**End of year report & Independently Examined Financial statements**

**For the Year Ended 31<sup>st</sup> March 2023**

**Charity number: 1161092**

**The Pod**

**Reports and Accounting**

**For the Year ended 31<sup>st</sup> March 2023**

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## Trustee report

It is a great pleasure to be writing this report once again. Reflecting on the activities of The Pod over the last year it is apparent that The Pod continues to maintain its focus on core projects. Alongside this it is responding to important emerging needs in our community.

The gaps in services, support, and infrastructure for people with additional needs are undeniably prevalent yet all too often hidden or ignored. Slowly and carefully The Pod is bringing forward creative and sustaining ways of supporting our members and bridging these gaps. If we remember that each person with additional needs is part of a family and greater community then it is clear that The Pod is creating a supportive framework for families to flourish in a challenging environment.

The Pod's capacity to adapt and change to meet the needs and changing requirements of their membership and community is remarkable. As a charity originally set up to offer a youth club for young people with additional needs it eventually had to face the question of "what happens when the young people are too old for youth club?". So, Pod Plus was created to offer a space for young adults to gather and socialise. As an organisation offering family membership the needs of siblings also became apparent and The Pod was able to develop a provision for them too.

As our young people move further into adulthood the issues of meaningful occupation and employment have emerged. Both the Workshop and our Pod Scrapstore initiatives are community projects set up to address this. They offer our community both creative outlets and the opportunity to develop skills and experience in service provision. The Pod Scrapstore not only meets the needs of our members it is also addressing issues of sustainability reduction of waste by providing scrap for any education, care and community group.

Alongside all of this are the ongoing social opportunities that The Pod Disco and our weekly bingo sessions provide. These give our members the opportunity to come together as a community and offer a much-needed sense of belonging for everyone involved.

Every aspect of The Pod's work requires sensitivity, compassion, and the capacity to work with complexity. The Pod is privileged to have a wonderful team of staff and volunteers who are ever able to work in this way. On behalf of the trustees, I thank everyone involved for their contribution. Thanks also to our membership for their continued presence and engagement with our projects. It is this ongoing feedback and commitment that guides The Pod and helping us to shape our way forward.

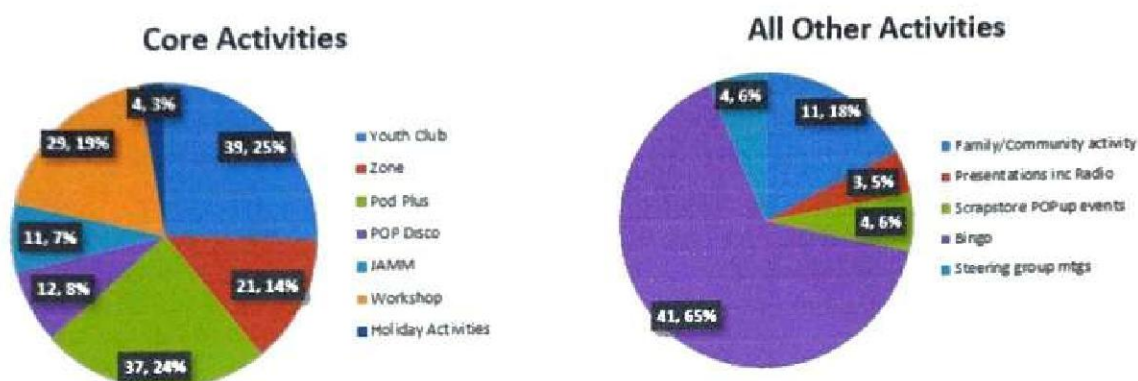


Moira Spence  
Chair of trustees

**History** - The Pod is a grassroots initiative, founded by parent carers in 2013 in response to a lack of services for disabled children in Mendip. Maintaining a service that is member led is essential in ensuring Pod beneficiaries support one another and reach their full potential.

**Objectives** - (CIO extract) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.'

The charity achieves this through the following services;



## Pod Youth Club

The Youth club welcomes children with additional needs aged 10-17 years. The club meets on a Tuesday evening 5.30-7.30pm in term time and occasionally in the holidays. The staff ratio is 1:3 and the team are skilled, experienced and understand how to enable the children to reach their full potential. Children learn important life skills and make friends, many for the first time. Activities in the youth club and all Pod projects are co-led by the people who attend the groups; youth club activities include sport, cooking, seasonal craft and games as well as trips out. This year the group requested their first taste of a silent disco and really enjoyed it, they love their visits to the local climbing centre. There continues to be a waiting list, historically children wait about 9 months before they can join the group. Children who reach 17 years may transition into Pod Plus and continue their positive social experiences and friendships.

## The Zone

The Zone is a youth club for Young Carers who join between 8-16 years old. The Zone runs on alternate Wednesday evenings in term time with occasional holiday activities. Many but not all the children have a sibling with additional needs, or they may have parents who have long term health conditions that impact their ability to lead normal childhoods. The group are diverse, and the activities chosen to support these needs. Children may come to Zone to enjoy respite from high energy households whereas other young carers who attend prefer high energy, often competitive activities. During the summer holidays the group enjoyed a trip to Wookey Hole. The young people enjoyed being out of their usual environment and seeing the caves. They also enjoyed the old-fashioned arcade and the trip out on organised transport.

## **Pod Plus & POP Discos**

The Pod Plus group continues to run weekly on Mondays from 6.30-8.30pm, the change of time decided, following a members vote. Members activity suggestions are creative and we aim to facilitate these wherever possible; this year we have seen a messy "Table Nachos and Mocktails" evening, Christmas cake icing and trips to Cordero lounge. Theatre trips are very popular with members and carers, the group attended the Memorial Theatre to watch Shrek the Musical, and had a great time, with members dancing in the aisle. This was an inclusive event run by the theatre and enjoyed by all, our event led to the theatre running an accessible panto at Christmas. The group also had an evening at Edventure to try out Pod Workshop. Some Pod Plus members are starting to branch out into the world and try new things as young people transition in from Pod Youth club, this is a sign of success for everyone.

POP Disco, an inspiration from the Pod Plus group, started in May 22 and now runs monthly at the Masonic Hall. It has been a hit with the group since the beginning and the wider community are now discovering the joy of Pod POP. A project led by a volunteer with additional needs; Pod held a competition to design a new logo for POP disco. This branding is now used to promote the project in the community, which is an open access event for anyone aged 16+ with additional needs. This monthly event is equally enjoyed by parent carers and personal assistants who come together for support. Themes for each event are chosen by the group, ranging from Karaoke, Zumba, or music from the movies - Silent Discos remain a firm favourite for everyone. Feedback from the community has been very positive.

## **JAMM – Just A Monday Meet-Up**

The parent support group meets once a month on a Monday from 10-12 noon. We provide refreshments and a space to pause from stressful lives. We occasionally offer a little therapy treat, however, for most of our parent carers just the chance to sit, reflect and have a chat is all they are looking for. There are many regular attendees, although new parents seeking out supportive peer relationships and guidance from the Pod team. There are many meaningful and poignant conversations within JAMM where parent carers value shared experiences when navigating emotional and professional support, education, and funding issues.

## **Workshop**

The concept of Workshop came from discussions in Pod Plus where members wanted to experience a "Make & Sell" idea; following a successful soap making activity in club. Workshop has developed into a stand-alone project which offers a creative space to learn new skills, social time to meet friends and an experience of being in a Workplace environment. This year Workshop has focused on members working together to explore creative opportunities, learning processes and discovering new talents. Within each craft or production process there can be a role for everyone according to their skills, interests, or support needs. Workshop runs weekly on Saturdays from 10-3pm or half days 10-12.30pm. It gives it an adult "workplace" feel in preparation for further work experience or employment. This year Workshop attendees have created wonderful quality artisan products including, bunting, candles and cards; they ran a stall at the Charity Christmas Market in the Cheese & Grain which was a big success. Anyone over 18 with additional needs can attend Workshop, now the group is established we are reaching out to Further Education settings to promote this unique opportunity.



## **Pod Scrapstore**

For those who are unfamiliar with the principle of Scrapstore, it is a warehouse or shop which sells the excess from production, retail, or domestic sources, with the intention that they are used for play art and craft.

Several years ago Pod Plus members began thinking about the gaps in provision locally as they move onto adult services. The possibility of opening a Scrapstore, as a vehicle for work experience, training, and potential employment in the future is coming to fruition with continued support from Bristol Childrens scrapstore who are experts in their field. This year the feedback from 3 more pop up events continues to be fantastic; from children, schools, nurseries, parents, grandparents, and crafty people. Each event reaches more than 300 people in the community. Adults with additional needs are supported by Pod to set/tidy up the events, greet customers, explain Scrapstore, sell bags, direct the public around the space or serve them by cutting fabrics/paper from rolls.

The members experience of working in scrapstore is being captured in our steering group meetings to ensure that Pod listens and learns from the people being supported, ensuring that everyone is happy and developing at a pace that is comfortable. Everyone is growing in confidence and learning new skills. Feedback captured reflected that they had enjoyed feeling responsible, being an expert in something, and the public response was supportive and encouraging. Some expressed concerns that customers were sometimes impatient or rude and the team enabled them with the tools to handle this. The Scrapstore is continuing with a search for sustainable storage, and ultimately a premises when the charity has prepared sufficiently.

## **Other Activities.**

Partnerships are strong and Pod families enjoy taking part, volunteering at community events. Our project members and families are consulted when local events are being planned and we have led or taken part in numerous initiatives.

- Pod Plus at the Children's Festival, supporting children to make necklaces from metal washers decorated with nail varnish. Over 80 children visited our stall supported by 5 Pod Plus members.
- Pod Youth club supported the Lions Club fete by running a human fruit machine stall. Youth club members acted as the wheels on the machine to choose the fruits from brightly decorated boxes. This was thoroughly enjoyed by the everyone.
- The annual trip to 'Palette and Pasture ice cream Parlour' was another great success, 16 families enjoyed meeting up with one another and taking part in the Fairy-tale Trail. 33 people attended in total from across the projects.
- Pod Squad 5k & 1k fun run at the Old Showfield in place of the cancelled Frome town event. A dedicated group of 15 people took part and supported each other in the run, raising over £600 and having lots of fun.
- Frome Town Football club hosted Pod Plus to watch Frome vs Taunton. Pod members were invited to choose the player of the match and had an amazing time.
- Young Drivers School, 25 young people aged 10+ had the opportunity to drive a car for 30 minutes with a driving instructor, it was a fantastic opportunity for everyone to get behind the wheel of a real car and receive a certificate for their efforts. This is an experience many had asked for and looked forward to.

- Pod Plus & Youth Club had an amazing day out at Longleat, this included a bus around the safari park, visit to the house and seeing the Christmas light display.
- Workshop members held a stall at the Cheese & Grain Charities Christmas Fayre, selling the beautiful products they had made, such as candles, cards, Christmas decorations and hand stitched items.
- Pod Plus & Youth Club contributed homemade Christmas cards to the Big Christmas Get Together, helping bring some festive cheer to those in the Community that find Christmas a difficult time.
- Annual Panto trip. 38 members and their family members watched Cinderella at the Memorial Theatre (Oh yes, they did!) and had a great time joining in with the stage fun.
- The Pod Family Silent Disco in February was popular – the event welcomed lots of new faces and was possible with support from Frome Town Rotary.

### Community Accessible Bingo

The weekly bingo runs every Monday evening (in partnership with the Cheese and Grain) Our wonderful group of volunteers who attend is growing, including learning disabled adults. This has included leavers from Pod Plus and Zone projects who wish to continue to be involved with The Pod in a different capacity and continue their own work experience and development. These volunteers help us to run a small café providing the players with affordable snacks and drinks, including healthy options requested by them. This continues to promote community partnership, reduce isolation and to support some of the most vulnerable members of our community to participate.

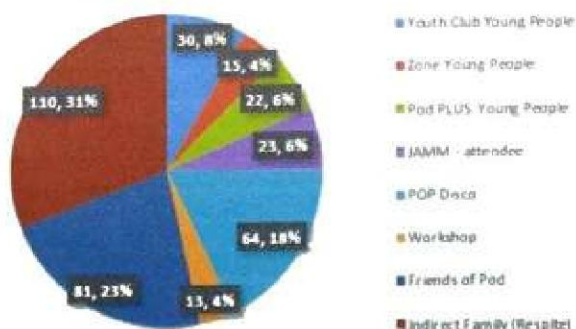
### Presentations this year included;

BBC Radio Somerset – A feature about Scrapstore and the potential impact on Pod members through new opportunities for work experience, alongside the offer to the community.

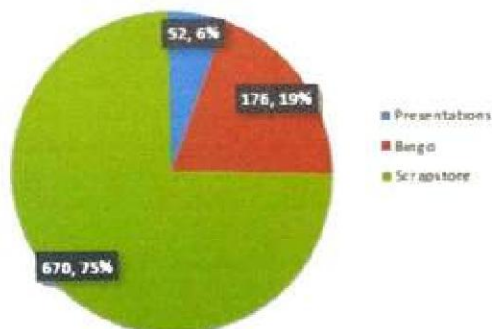
Frome FM – Highlighting the work of Pod through each project and promotion of Scrapstore.

Frome Community Lottery presentation following Silent Disco equipment donation.

**Direct Beneficiaries - core activities**



**People reached in the community**



## Our impact

By continuing to listen to our members and their families The Pod has increased its presence in the community and offer of social opportunities for all. Pop Disco has reached into the supported living and residential education settings locally, we now have regular attendees at other projects and new members because of this unique project that is completely open access. The Pod team work hard to break down the hidden social barriers that prevent people with additional needs from trying new things. Building confidence by enabling them to try new things and step out of their comfort zones, in a trusted, safe, supportive environment. It has been a delight for Pod staff and volunteers to see lots of new faces at projects and to be reaching a wider audience.

The following is a small selection of testimonials from our community. The success of our projects and the experiences of those who attend is founded on building strong trusting relationships with families and members. Their reported experience is that they are happier, healthier, and more confident as they form friendships and learn to be independent. Where previously they may have struggled to be accepted and understood.

Our project teams capture and record the special moments or comments from sessions we call "gems". Each statement recognises the huge progress made by individuals which may to an onlooker appear trivial. We recognise and celebrate each success.

*A, who previously had 1-1 support from their carer has been attending Workshop for a year and is now able to stay for short periods without this support and stay focussed on tasks for extended periods of time." This has made a difference to the member through building his confidence, independence, and concentration skills, but also his carer who is able to have time away without worrying.*

*B started attending Workshop following a trial session and as part of her transition from PYC to Pod Plus later this year. She is building confidence in the space and loves being creative.*

*C has really built his confidence in the group at PYC and is trying new activities. He was able to enjoy a trip to the park and connect with others to play alongside them and involve them in his game. He is getting less anxious about time away from parent carers and engaging with staff and volunteers*

*D did well as part of a group, her listening skills have improved a lot.*

*E did really well, she had space to be herself." And "has really gelled with the group.*

*F stated "I was really anxious before we did Scrapstore, but I am really proud of myself and how we all did as a team working together. Even if it is a bit tiring"*



We have also received feedback on the Scrapstore's social impact through our members engaging with the public and championing the rights and needs for adults with additional needs to work and contribute to their community.

*"This is amazing, the town needs this resource, and the volunteers (Pod Members) are brilliant."* – Teacher

*"Without access to these affordable resources I would not be able to run the workshops with parents and families to explore issues such as debt management, loan sharks and other issues which effect the whole family. This is such a valued community resource. I love this project".* – CAB community intervention worker.

To achieve our charity aim, it is important that we continue to create opportunities for the children, young people, and adults across the projects to have their say in the clubs and activities. They help to plan the programme of activities, bring new ideas to the session planning, run their tuck shops and are helping to design new projects.

To effectively serve the members, the charity listens to these experiences and views. Where possible our services evolve as these needs grow or change. The past year has seen this through the development of Pop Disco, Workshop and Scrapstore and will continue.

As is evident from the testimonies above, the variety of activities and projects delivered by the charity enable children, adults, and their carers to be stronger, more confident and to provide peer to peer support.

## **The team**

The Pod employs 2 part time Charity Managers who each work 15 hrs per week. Day-to-day management, project development and fundraising are undertaken by the charity managers. Trustees ensure that key policies are in place, reviewed and adhered to, with safeguarding at the top of the agenda. Service delivery is in the skilled hands of employed sessional workers who are often flexible and may work across other projects run by the charity, or provide cover ensuring that no projects are cancelled due to unforeseen staff absences.

The team around the projects also include;

Administrator	5 hours per week
Pod Youth Club	1 Youth Leader/4 Youth Workers/volunteers
The Zone	1 Youth Leader/Youth Workers
Pod Plus	1 Project Lead/1 Assistant/volunteers
Workshop	1 Project Lead/1 Assistant/volunteers
Community	24 volunteers inc 3 Young people with additional needs
Scrapstore	1 Scrapstore Co-ordinator/31 volunteers inc 14 adults with additional needs

We value our team of volunteers and are very grateful for the hours they donate. This year volunteer hours totalled an impressive 2,483 hours. These hours are calculated as follows;

- 196 Core projects requiring volunteer support; 8 volunteers
- 210 Young people with additional needs supported to volunteer across a variety of roles e.g. running a pop-up cafe in the bingo, supporting project teams by organising and running activities in a project and the design and production of marketing materials; 6 volunteers (inc 1 Duke of Edinburgh placement and one young carer leaver)
- 910 Before, during and after the bingo each week; average 22 hours per week; 10 volunteers
- 618 Additional hours worked by 2 x charity managers; average in excess of 13 hours per week worked.
- 25 Local Rotarians supporting a Pod social event; 8 volunteers
- 220 People with additional needs supported to run Scrapstore events; 10-13 volunteers per scrapstore event x 3; average 55 hours per scrapstore event.
- 304 Scrapstore support team, many of the adults with additional needs would not be able to run the event without a team member to support them. Support volunteers included local rotarians, carers, representative from local specialist provision and our own colleagues; 17 volunteers per event; average 76 hours per event.

Without this invaluable contribution of time and energy, it is abundantly clear we would not be able to run a diverse range of services and support as many families as we do. However, the charity is unable to run its projects without paid sessional staff who provide expertise, consistency and stability for vulnerable children adults, families and training for volunteers. In this year salaries represent 67% of our annual expenditure. (2022 – 68%)

### **Structure, Governance and Administration**

The Charity Managers report to the board at every trustee meeting; this report provides up to date information on each project, community activities, safeguarding, finance and anything pertinent at the time. Board meetings generally take place in March, June, September & December - this year all meetings took place face to face however Zoom continues to provide a useful tool for remote access. Trustees liaise and individually meet with the charity managers to discuss actions specific to their area of responsibility.

The Charity Managers line manage the administrator and their designated Project Lead workers who in turn provide supervision to the project teams.

## **Administration**

**Banking:** Co-operative bank, Po Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

**Payroll:** In-house using Brightpay software.

**Insurance:** Zurich Insurance – Policy renewal date 25<sup>th</sup> February 2024.

**Unaudited accounts:** Westcotts Chartered Accountants, Axminster, Devon, EX13 5AD

**Independent Examination:** A Liggatt, FCA, 16 Sunny Hill, Nunney, BA11 4ND

## **Governance**

### **Governing Document:**

The charity formed as a community group on the 1<sup>st</sup> May 2013 and became a registered charity (CIO) with voting members on the 27<sup>th</sup> March 2015. If the CIO is wound up; the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. Members must be aged 18+ and membership is an annual renewal costing £12 for family membership and £8 for individual adults. The number of members in the year ending 2023 is 61 (2022 – 52)

### **Trustee Appointments:**

The trustee's skillset is regularly reviewed. The members or the charity trustees may at any time appoint a new charity trustee when there is an identified need. An interested trustee is provided with an 'essential guidance on being a trustee' They will attend a trustee meeting before their first appointment in addition to receiving a copy of the constitution, latest annual report and statement of accounts. The trustees have reviewed their recruitment procedure; *'The 'new trustee' will be provided with a mentor for the first 6 months. During this time the mentor will be available to provide support as required'* in addition to explaining existing processes so there is improved clarity moving forward.

One-third of the charity trustees retire from office at the AGM. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office. Charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

All trustees give their time voluntarily and receive no remuneration or benefits.

## **Summary of Financial Activities**

We always aim to minimize the cost of our services to disadvantaged families however we do acknowledge an income made up of voluntary contributions (weekly 'subs') in the financial reports. In 2022/23 charitable activity income (including fundraising income) generated £15,255 (2022 £15,017)

This is a slight increase on 2021/22 however the Pod is now reporting on a trading arm which generated an additional £10,555 in sales against £4,474 in expenses.

The team around Pod maintains excellent relations with its funders and has a good track record with fundraising. Charitable donations and grants given by individuals, groups and grant making bodies totaled £70,276 (2022: £56,561)

The trustees would like to thank all our funders and donors both large and small for their support which has enabled us to develop and expand our services during this most unprecedented year. A full list of donors is presented on page 10 of this report.

The income for the year ending 31 March 2023 totaled £96,086 (2022: £71,578) against expenditure of £69,938 (2022: £59,658)

## **Reserves**

The trustees acknowledge the considerable challenges and competition within the current funding climate alongside the cost-of-living crisis and increased demand. The Trustees will continue to monitor the level of unrestricted reserves which should be between £22,144 and £36,905 at year end. This represents 3-5 months of the charities annual operating costs in the year ending 2023/24. Looking forward, the trustees have considered the risks associated with the charities growth and step change over the course of the next year and consider the unrestricted reserves level at year end is appropriate in these circumstances.

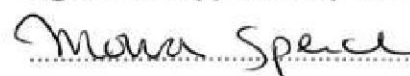
The unrestricted reserves at the end of 2022/23 are £38,820 In addition to a further £35,659 of restricted reserves associated with 5 out of 6 core projects and some core costs.

The projected charity costs in 2023/2024 are £88,574 The charity is in receipt of a multi-year grant from Children in Need in addition to other one-off grants and donations. There is currently a shortfall and fundraising target of at least £56,907 if we are to continue providing and developing essential services for vulnerable children, adults and families.

The Trustees will continue to monitor the fundraising policy and reserves level during the next financial year.

## **Declaration**

Signed and approved by the board on 6<sup>th</sup> June 2023.

 (Trustee)



**The Pod**

**Unaudited Financial Statements**

**31 March 2023**

# The Pod

## Trustees' Annual Report

### Year ended 31 March 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

<b>Registered charity name</b>	The Pod
<b>Charity registration number</b>	1161092
<b>Principal office</b>	C/O Openstorytellers RISE Whittox Lane Frome BA11 3BY

#### The trustees

M Spence  
S Drake  
Z O'Gorman  
A Tuffnell

#### Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

## The Pod

### Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 6.6.23 and signed on behalf of the board of trustees by:



S Drake  
Trustee

# The Pod

## Independent Examiner's Report to the Trustees of The Pod

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of The Pod ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

AA Liggatt FCA 31 May 2023

Independent Examiner



# The Pod

## Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	19,895	56,864	76,759	61,146
Other trading activities	5	17,327	2,000	19,327	10,432
<b>Total income</b>		<u>37,222</u>	<u>58,864</u>	<u>96,086</u>	<u>71,578</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	6	2,806	1,668	4,474	—
Expenditure on charitable activities	7,8	23,890	46,048	69,938	59,658
<b>Total expenditure</b>		<u>26,696</u>	<u>47,716</u>	<u>74,412</u>	<u>59,658</u>
<b>Net income and net movement in funds</b>		<u>10,526</u>	<u>11,148</u>	<u>21,674</u>	<u>11,920</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		28,294	24,511	52,805	40,886
<b>Total funds carried forward</b>		<u>38,820</u>	<u>35,659</u>	<u>74,479</u>	<u>52,806</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

# The Pod

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	12	303	57
Cash at bank and in hand		<u>75,651</u>	<u>54,794</u>
		75,954	54,851
<b>Creditors: amounts falling due within one year</b>	13	<u>1,475</u>	<u>2,045</u>
<b>Net current assets</b>		74,479	52,806
<b>Total assets less current liabilities</b>		<u>74,479</u>	<u>52,806</u>
<b>Net assets</b>		<u>74,479</u>	<u>52,806</u>
<b>Funds of the charity</b>			
Restricted funds		35,659	24,511
Unrestricted funds		<u>38,820</u>	<u>28,295</u>
<b>Total charity funds</b>	14	<u>74,479</u>	<u>52,806</u>

These financial statements were approved by the board of trustees and authorised for issue on .....6.....2..3 and are signed on behalf of the board by:



S Drake  
Trustee

The notes on pages 6 to 13 form part of these financial statements.

## The Pod

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O Openstorytellers, RISE, Whittox Lane, Frome, BA11 3BY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Pod

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2023**

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### **3. Accounting policies *(continued)***

#### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.



# The Pod

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	1,632	18,084	19,716
Voluntary contributions	6,057	–	6,057
<b>Grants</b>			
Grants receivable	11,780	38,780	50,560
<b>Subscriptions</b>			
Membership	426	–	426
	<u>19,895</u>	<u>56,864</u>	<u>76,759</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	5,293	3,188	8,481
Voluntary contributions	4,290	–	4,290
<b>Grants</b>			
Grants receivable	11,780	36,300	48,080
<b>Subscriptions</b>			
Membership	295	–	295
	<u>21,658</u>	<u>39,488</u>	<u>61,146</u>

### 5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising	8,100	–	8,100
Tuck	672	–	672
Trading income	6,314	–	6,314
Scrapstore	2,241	2,000	4,241
	<u>17,327</u>	<u>2,000</u>	<u>19,327</u>

# The Pod

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 5. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	9,663	—	9,663
Tuck	769	—	769
Trading income	—	—	—
Scrapstore	—	—	—
	<u>10,432</u>	<u>—</u>	<u>10,432</u>

### 6. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities	<u>2,806</u>	<u>1,668</u>	<u>4,474</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities	<u>—</u>	<u>—</u>	<u>—</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	22,829	45,147	67,977
Support costs	1,061	901	1,961
	<u>23,890</u>	<u>46,048</u>	<u>69,938</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	20,623	37,312	57,935
Support costs	745	978	1,723
	<u>21,368</u>	<u>38,290</u>	<u>59,658</u>

# The Pod

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Charitable activities	67,977	745	68,722	58,460
Governance costs	–	1,216	1,216	1,198
	<u>67,977</u>	<u>1,961</u>	<u>69,938</u>	<u>59,658</u>

### 9. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
General office	707	707	525
Finance costs	38	38	–
Governance costs	1,216	1,216	1,198
	<u>1,961</u>	<u>1,961</u>	<u>1,723</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>49,563</u>	<u>40,620</u>

The average head count of employees during the year was 10 (2022: 10).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2022: none).

During the year, no expenses were paid to Trustees.

### 12. Debtors

	2023	2022
	£	£
Other debtors	<u>303</u>	<u>57</u>

## The Pod

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	995	801
Accruals and deferred income	480	1,244
	<u>1,475</u>	<u>2,045</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>28,294</u>	<u>37,222</u>	<u>(26,696)</u>	<u>38,820</u>

Unrestricted funding to support core activities and charity growth includes grants from the following funders;

Leathersellers	5,000
Dame Violet Trust	1,500
SC & ME Morland	2,000
29 <sup>th</sup> May 1961	1,000

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>17,573</u>	<u>32,090</u>	<u>(21,368)</u>	<u>28,295</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
True Colour Trust	1,130	–	(1,130)	–
Children in Need	7,339	10,250	(9,887)	7,702
SCF Discovery	–	5,000	(3,592)	1,408
Gosling Foundation	2,500	–	(1,687)	813
Frome Town Council	880	–	(880)	–
Hartfield Trust	300	–	(300)	–
Local Giving	500	–	(219)	281
Frome Town Council	5,000	–	(2,870)	2,130
Awards for all	1,174	–	(1,174)	–
David Solomon	1,500	–	–	1,500
3H fund	466	–	(466)	–
Frome Rotary	1,000	–	(1,000)	–
Frome Town Rotary	1,500	–	(313)	1,187
MASG	595	–	(116)	479
Other restricted funds	627	–	(627)	–
Douglas Arter	–	500	–	500



## The Pod

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 14. Analysis of charitable funds (continued)

FAST	–	4,034	(545)	3,489
Frome Town Council - Business Plan	–	1,800	(900)	900
Frome Town Council - scrapstore	–	5,000	(2,788)	2,212
Frome Town Rotary - workshop	–	2,000	–	2,000
Inner Wheel	–	1,500	–	1,500
Leonard Laity Stoate Trust	–	1,000	–	1,000
Mendip Shape Lottery	–	1,000	–	1,000
National Lottery	–	9,730	(2,172)	7,558
Friends of Frome Hospital	–	300	(300)	–
Frome lottery	–	500	(500)	–
Frome Town Rotary headsets	–	500	(500)	–
SSE SCF	–	15,000	(15,000)	–
Witham farmers	–	750	(750)	–
	<u>24,511</u>	<u>58,864</u>	<u>(47,716)</u>	<u>35,659</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
True Colour Trust	3,491	–	(2,361)	1,130
Children in Need	9,001	10,000	(11,662)	7,339
SCF Discovery	2,742	–	(2,742)	–
Bailey Thomas	1,000	–	(1,000)	–
Gosling Foundation	2,500	–	–	2,500
Selwood Rotary	1,000	–	(1,000)	–
Frome Town Council	2,000	–	(1,120)	880
Hartfield Trust	300	–	–	300
Sherborne	437	–	(437)	–
Rotary shop income	267	–	(267)	–
Local Giving	575	–	(75)	500
Somerset Community Foundation	–	5,000	(5,000)	–
Frome Town Council	–	8,000	(3,000)	5,000
Awards for all	–	10,000	(8,826)	1,174
David Solomon	–	1,500	–	1,500
3H fund	–	1,800	(1,334)	466
Frome Rotary	–	1,000	–	1,000
Frome Town Rotary	–	1,500	–	1,500
MASG	–	688	(93)	595
Other restricted funds	–	–	627	627
	<u>23,313</u>	<u>39,488</u>	<u>(38,290)</u>	<u>24,511</u>

## The Pod

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	40,295	35,659	75,954
Creditors less than 1 year	(1,475)	—	(1,475)
<b>Net assets</b>	<u>38,820</u>	<u>35,659</u>	<u>74,479</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	30,341	24,511	54,852
Creditors less than 1 year	(2,047)	—	(2,047)
<b>Net assets</b>	<u>28,294</u>	<u>24,511</u>	<u>52,805</u>

#### 16. Related party transactions.

There were no related party transactions during the year other than those described in note 11 of the accounts.

# **The Pod**

## **Management Information**

**Year ended 31 March 2023**

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The following pages do not form part of the financial statements.

# The Pod

## Detailed Statement of Financial Activities

Year ended 31 March 2023

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	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	19,716	8,481
Voluntary contributions	6,057	4,290
Grants receivable	50,560	48,080
Membership	426	295
	<u>76,759</u>	<u>61,146</u>
 <b>Other trading activities</b>		
Fundraising	8,100	9,663
Tuck	672	769
Trading income	6,314	–
Scrapstore	4,241	–
	<u>19,327</u>	<u>10,432</u>
 <b>Total income</b>	<u>96,086</u>	<u>71,578</u>

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## The Pod

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
<b>Costs of other trading activities</b>		
Trading expenses	3,119	—
Venue hire	1,355	—
	<u>4,474</u>	<u>—</u>
<b>Costs of other trading activities</b>	<u>4,474</u>	<u>—</u>
<b>Expenditure on charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Session costs	4,950	5,684
Salaries	49,563	40,620
Venue hire	4,780	5,870
Insurance	591	747
Fundraising	93	610
Transport	962	483
IT expenses	1,266	—
Telephone	504	370
Admin	176	974
DBS checks	144	314
Equipment	3,926	1,279
Tuck	324	490
Advertising and marketing	698	494
	<u>67,977</u>	<u>57,935</u>
<b><i>Support costs</i></b>		
Training	745	150
Contingency	—	375
	<u>745</u>	<u>525</u>
<b><i>Governance costs</i></b>		
Accountancy	480	298
Gifts and staff meals	361	—
Cost of meetings	337	—
Bank charges	38	—
Business planning	—	900
	<u>1,216</u>	<u>1,198</u>
<b>Expenditure on charitable activities</b>	<u>69,938</u>	<u>59,658</u>