

Bath and North East Somerset Third Sector Group CIO

Report and Unaudited Financial Statements

31 March 2021



B&NES 3rd Sector Group

Bath and North East Somerset Third Sector Group CIO

Annual Report and Financial Statements

For the Year Ended 31 March 2021

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Bath and North East Somerset Third Sector Group CIO

Reference and administrative details

For the period ended 31 March 2021

Charity number	1181029																						
Registered office	10 Westgate Street Bath BA1 1EQ																						
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Roger Driver</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Melissa Hillier</td><td>(appointed on 13/02/2020)</td></tr><tr><td>Caroline Haworth</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Kate Morton</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Rosie Phillips</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Sarah Williams</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Nicky Tew</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Michelle Jacobs</td><td>(appointed on 20/07/2020)</td></tr><tr><td>Roanne Wootten</td><td>(appointed on 16/12/2018, resigned on 01/06/2020)</td></tr><tr><td>Leslie Redwood</td><td>(appointed on 26/11/2019)</td></tr><tr><td>Janet Dabbs</td><td>(appointed on 06/12/2018)</td></tr></table>	Roger Driver	(appointed on 06/12/2018)	Melissa Hillier	(appointed on 13/02/2020)	Caroline Haworth	(appointed on 06/12/2018)	Kate Morton	(appointed on 06/12/2018)	Rosie Phillips	(appointed on 06/12/2018)	Sarah Williams	(appointed on 06/12/2018)	Nicky Tew	(appointed on 06/12/2018)	Michelle Jacobs	(appointed on 20/07/2020)	Roanne Wootten	(appointed on 16/12/2018, resigned on 01/06/2020)	Leslie Redwood	(appointed on 26/11/2019)	Janet Dabbs	(appointed on 06/12/2018)
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Leslie Redwood	(appointed on 26/11/2019)																						
Janet Dabbs	(appointed on 06/12/2018)																						
Director	James Carlin																						
Company Secretary	James Carlin																						
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ																						
Independent Examiners	Inni Corporation Limited Innivation House Trim Street Bath BA1 1HE																						

Second Annual Report of Bath & North East Somerset Third Sector Group CIO

For the period 1st April 2020 - 31st March 2021

The Trustees of the Bath & North East Somerset Third Sector Group Charitable Incorporated Organisation (CIO) present their Annual Report for the CIO's second accounting period 1st April 2020 and 31st March 2021 and accounts and confirm that they comply with the requirements of the Charities Act 2011.

1. Our aims and powers

The objects of the CIO are set out in its constitution as:

(1) To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Bath and North East Somerset and its environs and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

(2) To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit. "Third sector" means charities, voluntary organisations and social enterprises. "Charities" are organisations, which are established for exclusively charitable purposes in accordance with the law of England and Wales. "Voluntary organisations and "social enterprises" are independent organisations, which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations and social enterprises do not include local government or other statutory authorities.

The CIO has power to do anything that is calculated to further its objects or is conducive or incidental to doing so. The income of the CIO must be applied solely towards the promotion of the objects.

The CIO was entered on the Register of Charities on **6th December 2018** with registered charity number 1181029. This reporting period of 1st April 2020 to March 31st 2021 was the second period of operation of the CIO.

2. Governance

The CIO is overseen by a board of 10 Trustees. The current Trustees are: Kate Morton Chair of Trustees (appointed as Chair of Trustees on 18th June 2020) Melissa Hillier Vice Chair of Trustees, Janet Dabbs, Roger Driver, Caroline Haworth, Rosie Phillips, Leslie Redwood, Nicky Tew, Michelle Jacobs and Sarah Williams.

Roanne Wootten was Chair of Trustees until 18th June 2020, when she resigned as both Chair and Trustee. The Trustees' addresses and period in office are retained on the CIO's register of Trustees.

3. Principal Office

Bath & North East Somerset Third Sector Group CIO, Community Wellbeing Hub, 7 The Office Village, Roman Way, Bath Business Park, Peasedown St. John, Bath, BA2 8SG

4. Bankers

CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ

5. Accountants

INNI Corporation Limited, Innivation House, Trim Street. Bath, BA1 1HB

6. How our activities deliver public benefit

Our activities deliver public benefit by encouraging partnership working and giving a collective voice to the Third Sector in B&NES so our members can influence local policy for the benefit of those they support. We do this by creating an environment in which representatives from the Third Sector can influence local strategic decision making, whilst providing capacity building, promoting partnership working and running training and networking opportunities.

7. Financial Review

The CIO's income derives predominantly from an annual grant from St John's Foundation, other grant funders such as Quartet Community Foundation, donations from two private philanthropists, income generated via partnership work, income generated via advertising local charity jobs and membership income. In April 2019, 3SG submitted a successful application for **£88,539** of Project Support Funding to St John's Foundation paid over 3 years.

The CIO generated **£4,744** in Membership income over the period.

The CIO generated **£4,400** in Advertising income over the period.

A holiday hunger fundraising campaign generated **£55,015** which was distributed as charitable contributions to 7 organisations tackling this issue in Bath and North East Somerset.

A significant grant of **£42,347** was secured from the National Lottery to support our Emergency Volunteer Response work.

Professional fees are significantly higher this year because we have commissioned two consultants to help us develop our Compassionate Community project and future direction of 3SG. We have also used this category for fees and expenses payable to our Emergency Volunteer Team.

The CIO ended the period with a healthy surplus of **£46,682**.

8. Our Activity

- When representatives from a group of local charities set up 3SG in 2016 their aim was to build and strengthen the 3rd sector in Bath and North East Somerset (BaNES) in order to achieve more for our beneficiaries by working in partnership. A key part of this work is our Compassionate Community project which was intended to be the golden thread that brings together stakeholders from the local authority, healthcare, business community and 3rd sector.
- We couldn't have foreseen that just three weeks after the launch of the Compassionate Community movement the Covid-19 pandemic would take a firm grip globally sending Local Authorities and government bodies into an unknown future. Emergency response, volunteer coordination and societal damage control was needed at government and grassroots level. But how to bring people together when the situation demanded separation, when togetherness equated danger?
- 3SG's role as the 3rd sector infrastructure organisation in BaNES meant that we had the insight, flexibility and existing relationships that could now be employed on a local scale. Instead of pressing 'pause' when lockdown began, and social interaction was no longer allowed, we saw that we had exactly the structure in place that could, with a swift change of focus, be put to really positive local use, and crucially it could be done quickly, safely and dynamically.

Achievement and performance

- 3SG was able to work with partners to kickstart a chain of actions to assist and connect those who were most vulnerable and isolated on a street by street basis across BaNES. Sarah Williams Martin, Joshua Hale, Chris Thornett, Victoria Johnson and others offered their support to our Director James Carlin and the team quickly put out a request for volunteers which generated thousands of registrations in the space of two weeks. 3SG grew overnight from an organisation with one paid member of staff and 10 Trustees to having six full-time volunteers and almost 2,000 casual volunteers. We not only had a flood of volunteers but at the same time a flood of people needing help, information, basics like access to food and medicines. Our email inboxes and phone line were quickly overwhelmed.
- In March and April we worked in partnership with BaNES Council and Virgin Care plus some of our member organisations to set up a phone line with a triage team, secure shared database and physical Hub which quickly became the first port of call for thousands of local people who were struggling to know what to do and where to go for help. 3SG also set up a telephone befriending service which quickly had 50 service users all benefiting from a regular call with a volunteer which was successfully developed into a professional service now being run by Bath Mind.
- During the spring we connected with other organisations, to maximise partnership strength and combine knowledge to develop a joint plan of action. Volunteers became 'street champions' who would help coordinate information and deliveries to those people who needed help the most. Behind the scenes Sarah Williams Martin assembled a core team of volunteers including Liz Ganapathy and Karen Baldwin and developed a fantastic bespoke database on Podio which enabled us to match volunteers with people that required support on a street by street basis. A BaNES wide flyer drop to 80,000 homes was coordinated at Twerton Park by Sarah and the team using hundreds of volunteers to make sure every household in the area had access to information about the Hub.
- Throughout the year we played a key role in the Wellbeing Pack initiative which delivered over 6,000 packs to people without digital connectivity across BaNES. All 11 editions were designed and delivered with significant involvement from the 3SG team and demonstrated fantastic partnership work with our member organisations and key stakeholders.
- In May we joined with Curo and Nova Sports CIC to mobilise our volunteers and deliver 800 VE Day celebration packages to vulnerable communities, and later our collaboration with Sewing Collective saw over 3,000 items including hand made masks delivered across BaNES.
- In October we undertook the first State of the Sector Survey in our area for many years which was completed by 75 3rd sector organisations. Not surprisingly, in a global pandemic, our survey highlighted the sector's concerns around long-term funding, the shortfall between funding and working at capacity, and the mental wellbeing of both staff and the wider community, and the resulting difficulties with volunteer retention.
- At Christmas we ran a campaign focused on loneliness and isolation and worked with Bath Open Christmas to arrange deliveries of Christmas lunch and a phone call from a volunteer just to chat, to those alone who requested it.
- Throughout the year we have prioritised a high level of investment in volunteers which was made possible by the foundations that 3SG had built with organisations over previous years. We have sent our volunteers a Compassionate Community newsletter at least every two weeks since the start of the pandemic (and sometimes more often) and receive regular positive feedback that they feel more valued and more engaged and more understanding of how they can help. Our social media followers have tripled over the course of the year and our communications platforms have become a key tool for promoting the work of our member organisations and partners.
- In January Sarah Williams Martin played a pivotal role when the Bath vaccine centre was being set up by the RUH and 3SG agreed to find and process volunteers to help the NHS to look after people, direct them, smile, and put them at ease. 600 signed up straight away and we had to start a waiting list! Fairly quickly we had to ask those volunteers to reduce the amount of shifts they did so that all volunteers got a chance to help.

- Alongside our emergency volunteer response work we managed to continue the core work of 3SG and ran 35 events this year which were attended by a total of 615 people. Our 10 Trustees are all active members of the 3rd sector community and continued to attend strategic boards, meetings and networks on our behalf. Below is a rundown of our main events and their outcomes:
 - Ran 10 Senior Leaders Network meetings attended by an average of 15 people per session.
 - Ran 25 specialist 3rd sector professionals events including Trusts and Foundations training, attracting new Trustees onto boards and social media.
 - Set up three new professional sub groups for social prescribing, communications and fundraising
 - We have further developed our strong relationships with similar 3rd sector infrastructure organisations in Wiltshire and Swindon to ensure that we can adapt and work in partnership with the newly expanded BaNES, Swindon and Wiltshire CCG.
 - Pulled together three cross sector partnership bids involving 50 stakeholders in total (two unsuccessful but one still pending).
 - Our Chair, Kate Morton, has led the strategic relationship building on behalf of BaNES within the new Integrated Care System (ICS) to ensure a strong voice for the 3rd sector.
 - We have been the lead organisation for BaNES on the Voluntary and Community Sector Emergencies Partnership (VCSEP) and attended twice monthly board meetings with other regional colleagues via the West of England Civil Society Partnership.
 - We presented at the weekly VCSEP national network call alongside the head of the British Red Cross and talked about how 3SG was able to pivot to managing volunteers at the start of the pandemic and the importance of a local response.
 - We've grown our membership to 129 organisations that can all access one to one support, access to our communications channels, partnership opportunities and attend our events and training. Members have received 40 newsletters this year with the latest news, events, jobs and opportunities for the sector.

Fundraising Activities

- Over the summer, our Director was able to bring in emergency funding thanks to applications made to local organisations such as Quartet Community Foundation, Healthwatch, BaNES Council, CURO, Bath Building Society, Western Power Distribution and St John's Foundation to increase staff capacity, manage volunteer expenses and enhance our IT infrastructure. Later in the year, we submitted successful bids to national funders such as the National Lottery, Denman Charitable Trust, Clothmakers, the VCSEP, Localgiving and Trumark Trust that meant we could sustain the emergency volunteer response programme through the second wave. We were also able to grow our small team to two paid members of staff with Miles Lloyd joining us 3SG Coordinator in the summer of 2020. We were also able to recoup some costs for our work providing volunteers to the Bath Racecourse with funding from the BSW CCG
- In the autumn we led the Holiday Hunger Appeal with Wera Hobhouse MP and raised £55,015 via Localgiving for local food poverty initiatives, ensuring both short-term food security for families in need but also supporting projects that are committed to having a long term impact on food poverty.

Summary

- Looking back at the experience of 2020-21 we feel extremely proud that we have delivered on our mission to help individuals, organisations and networks work better together. It has been an unprecedented year for everyone but 3SG has managed to galvanise support locally to help those most in need, working in partnership with statutory bodies and the 3rd sector. Our local communities have shown the true spirit of Compassionate Communities and we are proud to have facilitated much of this work locally. The speed with which we embraced the changing situation and adapted to meet the needs of their community to provide much needed assistance has been recognised both locally and nationally. We are proud to have been mentioned by Wera Hobhouse MP in the Houses of Parliament, received recognition from NAVCA and also that James Carlin and Joshua Hale from the team have both received British Empire Medals to recognise the contribution they have made this year.
- In total we have received 2,076 referrals from the Community Wellbeing Hub and supported volunteers to complete 5,526 tasks for people in need. Of that number 3,624 was food, 1,108 was new medications and 182 includes other things like electric top ups or collections etc. We have facilitated £99,844 worth of volunteer shopping with an average shop of £25. We've also made 217 referrals to other services via the Riviam shared database such as CURO, Age UK BaNES, DHI, Citizens Advice, Bath Mind and more.
- The coronavirus pandemic has highlighted the need for connected communities who are committed to supporting one another, and the people of BaNES have been exemplary in demonstrating that commitment. The effects of this crisis will ripple through 2021 and beyond, and 3SG will be there, bringing third sector organisations together, giving a voice to local charities and social enterprises, and using our connections to influence decision-making wherever we can.

9. Background

In the national context 3SG is virtually unique in that we are a third sector support organisation that does not receive statutory funding from our local authority (i.e. B&NES Council).

We also believe we are one of just a handful of 3rd sector support organisations in England to benefit from private philanthropy. We are also fortunate to have a range of local grant funders in our area (plus a national organisation like Localgiving) who can see the value of the work we are doing and have been willing to support that work with resources and investment.

We have built a strong relationship with funders which has allowed us to work in an independent and responsive way to support the third sector across B&NES but we have to continue working in new ways.

Accounting records are kept of all transactions in Quickbooks Accounting Software and the accounts comply with legal requirements. The accounts are formally approved by Trustees each year and the CIO uses an independent examiner.

10. Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual 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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure 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 Charities SORP [2015 (FRS 102)];
- Make judgements and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 6

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records that 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 Charity (Accounts and Reports) Regulations 2008 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.

11. Governance

As 3SG grows it will be important to ensure that our trustee board is representative of our members whilst balancing the skills needed on the Board and we have undertaken a skills audit to ensure we have the range of skills on the Board that the organisation needs to grow and thrive.

Vacant trustee positions are advertised via 3sg.org.uk, the fortnightly 3SG e-newsletter and via social media. Any vacancies arising may be filled by the decision of the Trustees at the annual general meeting. The members of the charity Trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed or as an additional charity trustee, provided that the limit specified on the number of charity Trustees would not as a result be exceeded.

3SG already has policies in place for Equal Opportunities, Conflict of Interest, Health & Safety, Data Protection, Financial Controls and our Environmental responsibilities to ensure we are meeting our requirements as an employer and registered charity.

12. Reserves

The CIO can safely allocate **£21,000** from this accounting period (Apr 20 - Mar 21) into reserves. Other unspent income can be brought forward and used to maintain a healthy cash flow in our account.

Reserves will be maintained at a level that will allow the planned closure of the whole organisation in a worst-case scenario. Reserves will be reviewed annually and maintained at a level of between three to six months of annual income.

13. COVID-19

The Trustees have considered the impact that the COVID-19 pandemic will have on the CIO's current and future financial position. The expected implications are:

- Increased support work on behalf of 3SG members facing financial difficulties
- Decreased membership income due to local authority funding cuts affecting our members

The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- Increase staff resource to meet increased need

14. The Next 12 Months

The Trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves of £29,000;
- We will receive our third St John's Foundation payment in June 2021
- The charity currently maintains a healthy cashflow
- Advertising and partnership income has grown over the last year

The Trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts.

Our plan for the year is to grow the membership to 200 organisations, increase the amount of 1-1 support, training and events for members, secure funding to extend our Coordinator's contract, encourage volunteers to get involved with our member organisations, transition safely away from the emergency volunteer response work and continue to be a strong voice for the 3rd sector in Banes.

Trustee Report approved by the Trustees via virtual trustee meeting on 15th June 2021 and signed on their behalf by:

A handwritten signature in blue ink, appearing to be 'Kate Morton', written over a horizontal line.

Kate Morton Chair of CIO Trustees (appointed 18th June 2020)

Independent examiner's report to the trustees of Bath and North East Somerset Third Sector Group CIO

I report to the trustees on my examination of the accounts of Bath and North East Somerset Third Sector Group CIO (the CIO) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts 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 CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Emma Martin ACMA
Member of CIMA
For and on behalf of:
INNI Corporation Limited
Innovation House
Trim Street
Bath
BA1 1HB

15 June 2021

Bath and North East Somerset Third Sector Group CIO

Statement of financial activities

For the period ended 31 March 2021

	Unrestricted	Restricted	Total	Prior year
	£	£	£	£
Income from: (Notes 2&3)				
Donations and legacies	149,213	50,597	199,810	63,256
Charitable activities	<u>26,027</u>	<u>3,404</u>	<u>29,431</u>	<u>31,162</u>
Total Income	<u>175,240</u>	<u>54,001</u>	<u>229,241</u>	<u>94,418</u>
Expenditure on: (Note 5)				
Raising funds	2,135	1,236	3,371	1,891
Charitable activities	111,779	67,409	179,188	48,521
Total Expenditure	<u>113,914</u>	<u>68,645</u>	<u>182,559</u>	<u>50,412</u>
Net movement in funds	61,326	(14,644)	46,682	44,006
Reconciliation of funds:				
Total funds brought forward	<u>29,362</u>	<u>14,644</u>	<u>44,006</u>	<u>-</u>
Total funds carried forward	<u><u>90,688</u></u>	<u><u>0</u></u>	<u><u>90,688</u></u>	<u><u>44,006</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Bath and North East Somerset Third Sector Group CIO

Statement of Financial Position

For the period ended 31 March 2021

	Total	Prior Year
Fixed assets		
Tangible assets (Note 11)	717	-
Total fixed assets	<u>717</u>	<u>-</u>
Current assets		
Debtors (Note 12)	7,453	59
Cash at bank and in hand (Note 18)	57,098	47,874
Reserves	<u>29,000</u>	<u>-</u>
Total current assets	<u>93,551</u>	<u>47,919</u>
Creditors: amounts falling due within one year (Note 13)	3,580	3,928
Net current assets/(liabilities)	<u>89,972</u>	<u>44,006</u>
Total assets less current liabilities	<u>90,688</u>	<u>44,006</u>
Total net assets or liabilities	<u>90,688</u>	<u>44,006</u>
Funds of the Charity		
Restricted income funds (Note 15)	-	14,644
Unrestricted funds	<u>90,688</u>	<u>29,362</u>
Total funds	<u><u>90,688</u></u>	<u><u>44,006</u></u>

These financial statements were approved by the Trustees via virtual trustee meeting on 15 June 2021 and were signed on their behalf by:



Kate Morton
Chair of CIO Trustees

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

1. Accounting policies

a) Basis of preparation

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

Bath and North East Somerset Third Sector Group CIO 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.

b) Going concern basis of accounting

The COVID-19 pandemic is likely to have a profound impact on the global economy and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £90,688, a disposable cash balance of £57,098 and £29,000 in cash reserves. The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

c) Income

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

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

Income received in advance relates to membership fees for 2021/22 and is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021
Raising funds	1.8%
Charitable activities	98.2%

i) 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.

j) Cash at bank and in hand

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

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

1. Accounting policies (continued)

k) Creditors

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.

i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Income from donations

	Unrestricted	Restricted	2021 Total	2020 Total
Donations	75,008	4,800	79,808	29,755
Grants	74,205	45,797	120,002	33,501
Total income from donations	<u>149,213</u>	<u>50,597</u>	<u>199,810</u>	<u>63,256</u>

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

3. Income from charitable activities

	Unrestricted	Restricted	2021 Total	2020 Total
Promotions Income	4,400	-	4,400	615
Membership Income	4,744	-	4,744	1,733
Partnership Income	2,000	-	2,000	18,105
Services	14,883	3,404	18,287	10,710
Total income from charitable activities	<u>26,027</u>	<u>3,404</u>	<u>29,431</u>	<u>31,163</u>

4. Donated goods, facilities and services

	2021 £	2020 £
Use of property	4,800	-
	<u>4,800</u>	<u>-</u>

The donated use of office space was provided by Bath Mind in the Community Wellbeing Hub. This has been recorded within restricted funds on note 15.

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

5. Total Expenditure

	Raising funds	Charitable activities	Support and governance costs	Total 2021	Total 2020
Staff costs	2,066	34,582	24,255	60,902	24,708.00
Events expenditure	0	5,385	0	5,385	8,893
Computer & internet expenses	0	5,777	0	5,777	2,913
Marketing	0	14,152	0	14,152	7,538
Professional fees	0	0	28,310	28,310	3,530
Audit & accountancy fees	0	0	735	735	1,020
Travel and subsistence	0	0	5,267	5,267	1,084
Office costs	0	0	653	653	241
Insurance	0	0	1,040	1,040	272
Rent	0	0	4,800	4,800	-
Bank fees	0	0	164	164	117
Fundraising	96	0	0	96	96
Charitable Contributions	0	55,015	0	55,015	-
Depreciation expense	0	0	262	262	-
Sub-Total	2,162	114,912	65,485	182,558	50,412
Allocation of support and governance costs	1,209	64,276	(65,485)	-	-
Total Expenditure	3,371	179,188	-	182,558	50,412

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

6. Net Movement in funds

This is stated after charging:

	2021	2020
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	30
Auditor's remuneration:		
-Independent Examiner's Report	735	1020

There were no trustee expenses reimbursed or trustee remuneration during this period.

7. Staff Costs and numbers

	2021	2020
	£	£
Salaries and wages	54,063	22,135
Social security costs	5,297	2,062
Pension costs	1,543	510
	60,902	24,708

No employee earned more than £60,000 during the period.

The key management personnel of the charitable company comprise the Trustees and the Director. The total employee benefits of the key management personnel were £41,310.

Average head count	2	1
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8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

9. Defined pension contribution scheme

	2021	2020
	£	£
Contribution recognised in SOFA as an expense	<u>1543</u>	<u>510</u>

Employee pension costs are usually covered by unrestricted general funds, where employees have been working on dedicated restricted activities the costs have been recognised proportionately to time spent.

10. Grant-making

Analysis	Grants to institutions	Grants to individuals	Support costs	2021	2020
			£	£	
Holiday Hunger	55,015	Nil	Nil	<u>55,015</u>	Nil

Names of institution	Purpose	2021	2020
		£	£
BANES Council	Core funding to support projects tackling holiday hunger	5,015	Nil
Oasis Hub Bath	Core funding to support projects tackling holiday hunger	10,000	Nil
Action Pantry Bath	Core funding to support projects tackling holiday hunger	5,000	Nil
Southside Family Project	Core funding to support projects tackling holiday hunger	10,000	Nil
FareShare South West	Core funding to support projects tackling holiday hunger	10,000	Nil
Family Action	Core funding to support projects tackling holiday hunger	10,000	Nil
All Saints Church Weston	Core funding to support projects tackling holiday hunger	<u>5,000</u>	<u>Nil</u>
Total grants to institutions in reporting period		<u>55,015</u>	<u>Nil</u>

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

11. Tangible Fixed Assets

11.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	2021	2020
At the beginning of the year	-	-	-	-	-	-
Additions	-	-	-	979	979	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
At end of the year	-	-	-	979	979	-

11.2 Depreciation and impairment

		SL 3y & 5Y *	
Basis	-	-	-
At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	262	262
Impairment	-	-	-
Transfers	-	-	-
At end of the year	-	262	262

11.3 Carrying value

Carrying value at the beginning of the year	-	-	-
Carrying value at the end of the year	-	717	717

* There were 2 additions in 2021 into FF&E, one was assessed using a basis of 3 years straight-line depreciation and the other assessed at 5 years of straight-line depreciation.

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

12. Debtors

	2021	2020
	£	£
Prepayments	6,600	-
Trade debtors	240	45
Other taxation and social security	613	14
	<u>7,453</u>	<u>59</u>

13. Creditors: amounts due within 1 year

	2021	2020
	£	£
Accruals & Deferred income	2,078	3,928
Trade creditors	967	-
Other taxation and social security	534	-
	<u>3,579</u>	<u>3,928</u>

14. Deferred Income

	2021	2020
	£	£
Balance at the start of the reporting period	2,908	-
Amounts added in current period	2,079	2,908
Amounts released to income from previous periods	<u>2,908</u>	<u>-</u>
	<u>2,079</u>	<u>2,908</u>

Deferred income relates to membership income which has been prepaid for 2021/22.

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

15. Movement in funds

15.1 Movement in funds for current year

	At 01/04/2020 £	Income £	Expenditure £	Transfers £	At 31/03/2021 £
Restricted Funds					
Compassionate Communities	9,844	-	(9,844)	-	-
Website Development	4,800	-	(4,800)	-	-
Dementia Packs	-	2,805	(2,805)	-	-
Wellbeing Packs	-	4,049	(4,049)	-	-
National Lottery	-	42,347	(42,347)	-	-
Bath Mind - The Community Wellbeing Hub	-	4,800	(4,800)	-	-
Total restricted funds	14,644	54,001	(68,645)	-	-
Unrestricted Funds					
General Funds	29,362	175,196	(113,919)	-	90,638
Total unrestricted funds	29,362	175,196	(113,919)	-	90,638
Total funds	44,006	229,197	(182,564)	-	90,638

Purposes of restricted funds

Compassionate Communities:

Compassionate Community is a grassroots social movement which recognises there are people and organisations supporting each other, who care, are available and can step in as and when needed, with actual or virtual support. We will do this by working together and sharing a common brand that can amplify the existing skills and resources of the Council, education providers, healthcare, 3rd sector, faith community, businesses, residents and volunteers.

Website development:

Grant funding received from St John's to increase the capacity of 3SG's website: www.3sg.org.uk

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

Dementia Packs:

Print and deliver 300 wellbeing packs to people with dementia or Alzheimer's to encourage physical movement that promotes wellbeing.

Wellbeing Packs:

Connect local residents who are not connected to internet and digital support to a wider network of positive support, meaningful activity and community through a regular series of packs which include advice, activities, games and local support.

National Lottery:

Funds to increase paid staff hours to manage, support and sustain our Emergency Volunteer Response Service for the next 12 months to ensure support is available throughout the winter and that we can respond to a second wave of Covid-19.

Bath Mind - The Community Wellbeing Hub

This is not available as funds for the business, this for hot-desking services for the charity to use throughout the year, usually 2 times a week. The cost of this is £400 per month, which Bath Mind is happy to treat as a donation of services to the charity.

15.2 Movement in funds for previous year

	At 06/12/2018	Income	Expenditure	Transfers	At 31/03/2020
	£	£	£	£	£
Restricted Funds					
Compassionate Communities	-	20,835	(10,991)	-	9,844
Website Development	-	4,800	-	-	4,800
Total restricted funds	-	25,635	(10,991)	-	14,644
Unrestricted Funds					
General Funds	-	68,783	(39,421)	-	29,362
Total unrestricted funds	-	68,783	(39,421)	-	29,362
Total funds	-	94,418	(50,412)	-	44,006

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

15.2 Movement in funds for previous year (continued)

Purposes of restricted funds

Compassionate Communities:

Compassionate Community is a grassroots social movement which recognises there are people and organisations supporting each other, who care, are available and can step in as and when needed, with actual or virtual support. We will do this by working together and sharing a common brand that can amplify the existing skills and resources of the Council, education providers, healthcare, 3rd sector, faith community, businesses, residents and volunteers.

Website development:

Grant funding received from St John's to increase the capacity of 3SG's website: www.3sg.org.uk

16. Analysis of changes in net debt

The charity has not provided an analysis of changes in net debt as it does not have any long-term financing arrangements.

17. Financial instruments at fair value

	2021	2020
	£	£
Financial assets measured at amortised cost	94,268	47,934
Financial liabilities measured at amortised cost	1,501	1,020

Financial assets measured at amortised cost comprise cash, trade debtors, prepayments and other taxation and social security debtors.

Financial liabilities measured at amortised cost comprise trade creditors and other taxation social security creditors.

18. Cash at bank and in hand

	2021	2020
	£	£
Cash at bank and on hand	57,098	47,874
Reserves	29,000	-
Total	86,098	47,874

Bath and North East Somerset Third Sector Group CIO

Notes to the financial statements

For the period ended 31 March 2021

19. Related party transactions

There were no related party transactions during the period.