



B&NES 3rd Sector Group

Bath and North East Somerset Third Sector Group CIO (3SG)

Annual Report and Unaudited Financial Statements

31st March 2023

Bath and North East Somerset Third Sector Group CIO is a Charitable Incorporated Organisation registered in England and Wales.

Registered charity no. 1181029. Registered office: The Archway Office, 4-5 Chapel Court, Bath, BA1 1SQ.



Fourth Annual Report of Bath and North East Somerset Third Sector Group CIO (3SG)

For the period 1st April 2022 - 31st March 2023

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Reference and administrative details

For the period ended 31 March 2023

Charity number:	1181029																				
Registered office:	The Archway Office, 4-5 Chapel Row, Bath, BA1 1SQ																				
Trustees:	<table><tr><td>Kate Morton</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Melissa Hillier</td><td>(appointed on 26/11/2019)</td></tr><tr><td>Nicky Tew</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Sarah Williams</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Caroline Haworth</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Roger Driver</td><td>(appointed on 06/12/2018)</td></tr><tr><td>Simon Allen</td><td>(appointed on 17/06/2021)</td></tr><tr><td>Claire Bloor</td><td>(appointed on 17/06/2021)</td></tr><tr><td>Jenny Perez</td><td>(appointed on 17/06/2021)</td></tr><tr><td>Halena Coury</td><td>(appointed on 4/07/2022)</td></tr></table>	Kate Morton	(appointed on 06/12/2018)	Melissa Hillier	(appointed on 26/11/2019)	Nicky Tew	(appointed on 06/12/2018)	Sarah Williams	(appointed on 06/12/2018)	Caroline Haworth	(appointed on 06/12/2018)	Roger Driver	(appointed on 06/12/2018)	Simon Allen	(appointed on 17/06/2021)	Claire Bloor	(appointed on 17/06/2021)	Jenny Perez	(appointed on 17/06/2021)	Halena Coury	(appointed on 4/07/2022)
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Halena Coury	(appointed on 4/07/2022)																				
Director:	Becky Brooks																				
Company Secretary:	Becky Brooks																				
Independent Examiner:	Richardson Swift Accountants, 11 Laura Place, Bathwick, Bath BA2 4BL																				

Report of the Trustees for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. Objectives and activities

The aims 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 objectives or is conducive or incidental to doing so. The income of the CIO must be applied solely towards the promotion of the objectives.

The CIO was entered on the Register of Charities on 6th December 2018 with registered charity number 1181029. This reporting period of 1st April 2022 to March 31st 2023 was the fourth period of operation of the CIO.

2. Significant activities

This financial year has been one of transition, with 3SG's former Director, James Carlin, leaving post in April 2022.


The new Director, Becky Brooks, took up the role in May 2022. The team only had two full-time staff until November 2022, when Emma Huggill's hours were increased, with a promotion to Operations and Content Coordinator. This brought 3SG to three full time staff.

Several activities have taken place throughout the year, including the completion of the BaNES Social Enterprise Programme, the largest project to date undertaken by 3SG, which saw training and support delivered for organisations across BaNES via the Community Renewal Fund. This fund was extended over July and August, which enabled 3SG to work alongside charities, Bath Welcomes Refugees and First Impressions, supporting the organisations' work in social enterprise and employment.

3SG teamed up with Wesport and Voscur to oversee the Together Fund, supporting organisations submitting project applications for initiatives around healthy living, activities and outcomes.

3SG held consultation space for the local authority with its Health & Wellbeing Strategy, organising two sessions with members to give input into this developing piece of work. 3SG also held a follow up session which enabled the Council to present the finished strategy to members.

3SG was awarded £41,350 Contain Outbreak Management Fund (COMF2) for its Resilient Communities programme, to re-engage with Pandemic Volunteers and help support the volunteer landscape for its member organisations. This work culminated in a very successful Volunteer Fair in September 2023.



Work was carried out throughout the year to improve the 3SG website, which includes an addition to its popular job vacancy page. A new tab was added for Trustee vacancies. The NAVCA Cost of Living fund enabled 3SG to create a whole new resource for both its members and members of the public who might be looking for support with the Cost of Living. With 3SG being known to residents through the pandemic response, there was a concern that people might be looking at the website for help and advice. Included were the Council's Warm Spaces Directory and signposting to all other resources locally. Dedicated sections for community/individuals and organisations were added, including volunteering resources.

Other projects included events for National Inclusion Week, supported by Local Giving's Magic Little Grants, plus First Aid Training for organisations. 3SG would like to offer more activity and support in the future around inclusion and diversity, as well as group offerings, such as training, to bring costs down for members on subjects such as First Aid.

At Christmas, 3SG brought members together for the first of a series of 'Socials' - the Christmas event was so popular that quarterly social events have since been held, providing valuable, informal networking opportunities.

3SG once again worked with Connect Bath to reach out to local schools across BaNES as part of the #ChristmasCompassion campaign. The school children designed over 1,500 Christmas cards with heartwarming messages, poems and even jokes, which were sent to care homes, charities and individuals' homes to bring some festive cheer to those in need. Sixteen schools were involved in designing the cards in 2022.

The beginning of 2023 saw the launch of two new networks - the Ageing Well Network, funded by the St John's Foundation and the Bath Social Impact Network to support social enterprise in the BaNES area. This has been driven by Bath Spa University, with 3SG supporting plans and facilitating online sessions.

The Ageing Well Network has just received confirmation that it will be funded again in 2024/25 and work is underway as part of a larger project led by Age UK to make BaNES an Age Friendly community, recognised by the World Health Organisation. The Network will continue to feed into and support this work and that of organisations working with older people.

The 3SG Project Manager also attended a train-the-trainer course with the National Cyber Security Centre, arranged by NAVCA, which has allowed this learning to be shared.

Public benefit:

3SG's activities deliver public benefit by encouraging partnership working and giving a collective voice to the Third Sector in BaNES so that its members can influence local policy for the benefit of those they support. 3SG does 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. 3SG's mission is to actively strengthen the Third Sector in BaNES.

Achievement and performance

3SG Membership numbers

3SG has seen a steady increase in membership in this financial year, with a similar number joining compared to 21/22. 47 new members joined between 1st April 22 - 31st March 23, many of whom are small charities with income below £10,000, and receive free membership. This explains why membership numbers are increasing and membership income has decreased slightly.

We proudly welcomed our 200th member in December 2022. Members received 43 newsletters between April 2022 to March 2023 with the latest news, events, jobs and opportunities for the sector. Dedicated mailers have also been sent on time sensitive subjects or invites, particularly for the Integrated Care Updates and the new Ageing Well Network, but we have been careful to time these accordingly so as not to overwhelm the membership.

3rd Sector Survey

The survey was conducted between November and December 2022 among 914 readers of the 3SG newsletter who were sent an online questionnaire. The majority of organisations which responded came from member charities, social enterprises and non-profit organisations. Each organisation submitted a single response to the survey to avoid duplication and this year 79 organisations responded to the survey.

The findings gave a clear insight into the challenges facing local charities and other non-profit organisations in the year ahead. In comparison to the 2021/22 results, the survey showed some real insight into a post-pandemic, shifting landscape. Worryingly, there had been an increase from the previous year's survey from 44% to 84% of organisations now very or moderately concerned about long term funding. There had also been a significant increase in concern for staff wellbeing, up from 58% in 21/22 to 82% in 22/23. Interestingly, despite fears for long term funding, viability of current services had

improved in opinion from the year before, from 80% concern to 62%, but this is still a high percentage. The survey findings can be viewed [here](#).

The 3SGs survey highlighted six key areas of concern for the Third Sector in BaNES:

Long-term funding & financial viability – There had been a 44% increase in very or moderate concern around long-term funding, but a 18% decrease in viability concern, perhaps indicating that whilst funding remains a challenge, there was less fear around viability as the sector emerged into a post-pandemic environment. 62% concern is still a high percentage.

Staff wellbeing – 82% of organisations were concerned about the wellbeing of their staff, an increase of 24%.

Unmet demand for services – 68% of organisations reported working at 100% capacity or over, up from 22% in 2021.

Volunteer Recruitment – 52% of organisations reported difficulty recruiting volunteers, up from 48% in 2021.

Using Reserves – 32% of respondents were using their reserves to meet core costs, with 17% having less than three months of expenditure held as reserves.

Digital skills - 97% of respondents reported not having a completely clear understanding of how to use digital tools to achieve organisational goals. 62% stated their use of technology wasn't good or strong.

The top five pressures were as follows: finance, workload, staff issues, volunteer recruitment and external factors.

Integrated Care System:

The Integrated Care Board was formally established on 1st July 2022 and many hours of meetings have taken place to establish this new landscape and to firmly integrate the Third Sector into this complex space. 3SG has made good inroads and contacts with the Senior team on the ICB, and during this year established quarterly update events for 3SG members which has featured guest speakers presenting on relevant work streams to keep members up to date and informed.

In this financial year there were two update events in November 2022 and February 2023, held at member charity RICE HQ and the Apex Hotel in Bath. Sessions were recorded for members which can be watched back online.

The 3SG Director attends the following meeting on a regular basis:

Monthly VCSE Alliance with fellow CEOs for Swindon and Wiltshire to discuss coordination of representing the sector in the spaces mentioned below.

- Monthly VCSE Alliance with a member of the ICB Executive.
- Integrated Care Alliance
- Integrated Care Partnership
- Integrated Care Board (Executive Board, as invited)
- Trustees Kate Morton and Simon Allen sit on the Health & Wellbeing Board (Kate is Vice-Chair) and Simon sits on ADOG.

Learning from the above meetings is relayed in the quarterly updates and member mailers for urgent or topical issues.

Events

3SG carried out a greater number of events in 2022/23, in part due to the SSE programme, but also with additional Lunch and Learn sessions, the quarterly Integrated Care updates, socials, and the launch of the new networks, Ageing Well and the Bath Social Impact Network.

Events have ranged from networking to workshops that took place online and in person, as well as using a hybrid style, where both options were available for members to engage. 3SG has also been very fortunate to benefit from good working relationships with venues locally, including the Apex Hotel and Hilton Hotel in Bath, Newark Works and also support from St John's, Mercy in Action and the Midsomer Norton Community Trust, who have been able to host at their premises.

3SG has also teamed up with TedX Bath and Komedia to offer tickets to members. Huge thanks to them for giving the Third Sector some much needed entertainment!

Events have included:

- Two sessions on Developing a Fundraising Strategy
- Financial Management for charitable organisations
- Skills for Social Entrepreneurs, an evening with Michelin starred Chef, Josh Eggleton
- Time Management Training
- Two sessions on writing a successful funding application
- An Advanced Level Social Media Workshop
- An Advanced Level Press Workshop
- A session on Trustee Indemnity
- Inclusive Marketing is not a trend - an introduction to inclusive marketing
- In Trustees We Trust
- Navigating the Cost of Living Crisis - a session for organisations
- Two Cost of Living events - advice on keeping energy costs down in Midsomer Norton alongside Midsomer Norton Community Trust
- Meet the Funder events with Quartet and the National Lottery (National Lottery held in the new Hope House Surgery in Radstock).
- 3SG Core Volunteers' meet up and two online events with the Community Volunteer Service and St Mungo's on volunteer opportunities locally.

Lunch and Learn events have included 'The Power of Staff Networks' with Bath Mind and a session with RUHX on the Forever Friends Appeal rebrand.

Seven Leaders' Networks were held with various speakers across the year, two Integrated Care update events in November 2022 and February 2023 and the Christmas and Spring Socials, the latter sponsored by Bath Clinic.

3SG's regular Networks now include:

- Leaders' Network
- Fundraising and Communications with Bath Fundraisers' Group
- Ageing Well
- Bath Social Impact Network with Bath Spa University.

Summary

Looking back over the past year, it is clear that bringing organisations and individuals together is crucial in fostering collaborative working, support and information sharing within the Third Sector. Greater relationships have been formed to enable opportunities for 3SG members and a huge thank you to all of those that 3SG has worked with in this past year.

Whilst 3SG has catered to a hybrid world with some events held online, we have found that the face to face meetings have been invaluable in creating new contacts, ideas and opportunities, whereas online gives members the opportunity to access quick learning and networking when capacity is challenged. Recordings of sessions, slides and resources are also available for members' to view at their leisure.

3SG continues to play a vital role in supporting organisations and individuals working both strategically and reactively, to give the Third Sector the tools it needs to be strong and resilient. 3SG's core mission remains - to bring together local Third Sector organisations, give a voice to local charities, community groups and social enterprises and use connections to influence decision making.

3SG continues to grow its membership at a similar rate to the last financial year, and has slightly increased in staffing, now with three full time team members. The organisation will need to expand again in 2023/4 to support capacity.

3. Financial Review

Financial position

The CIO's income totalled £235,116, in which £168,232 came from restricted Grants. The main grants were from St John's Foundation, Contain Outbreak Management Fund (COMF) and Quartet Community Foundation. A large donation from one private philanthropist was received and income was 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, however St John's Foundation agreed for the second half of the payment to be extended by 6 months so it runs out on the 31st December 2022.

The CIO generated £15,830 Membership income over the period compared to £19,576 in the previous year. Membership income has decreased by 10% and the number of members went from 129 to 179.

The CIO generated £5,790 in Advertising income over the period compared to £6,309 in the previous year. Jobs income on the website has increased by 33%.

Donations have been down year on year, but the previous year inflated due to the pandemic. Whilst the financial environment has become more challenging, the increase in unrestricted funding through advertising and membership has been vital in supporting 3SG to carry out further charitable activities to support its members and ensure its sustainability going forward.

Unrestricted reserves are equivalent to 12.5 months of running costs.

In May 2021, 3SG partnered with The School for Social Entrepreneurs to apply for the Community Renewal Fund and was successful in being allocated £108,725.00 to carry out a range of activities to increase social capital and social innovation across Bath and North East Somerset. The majority of the funding was carried over into the Financial Year 2022/23 due to a delay in the application being approved and activity being able to be started. This funding is paid in arrears.

Accountancy and professional fees were higher than usual in this financial year due to work with various consultants through the SSE project.

This financial year the CIO continued its ongoing work in seeking sustainable income to protect 3SG's future, with positive news received at the time of writing this report from the Local Authority.

4. Reserves

It is the Trustees' objective to hold free reserves to cover at least three months' operational costs.

This amounts to £36,000, unrestricted reserves at 31 March 2023 are £149,893 which meet this policy. The Trustees consider the charity has sufficient forecast income and available reserves to cover the ongoing activities of the charity in the foreseeable future. Based on the strategy and growth objectives of the charity, the Trustees are comfortable with the level of reserves at 31 March 2023.

5. Financial Review

Going Concern

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 unrestricted reserves of £149,893.
- The charity currently maintains a healthy cash flow
- Advertising and partnership income has grown over the last year
- The charity has ambition to grow - it aims to expand its staffing team from three to five, with the recruitment of a second Project Manager and a Social Prescribing Project Manager.
- Confirmation has recently been received from BaNES Council that £75,000 will be allocated in the year 24/25 to contribute to the organisation's sustainability.

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

The plan for the year ahead is to secure statutory funding to ensure a more sustainable future for 3SG, offering consultancy work alongside the local authority which recognises the work that it has previously had to do unpaid. 3SG will continue to support the Community Wellbeing Hub, with the Director sitting on the Hub's Partnership Advisory Board. This work includes the finalising of the long term strategy and business plan for the Hub, which operates a multi-disciplinary team model of commissioned Third Sector partners. 3SG will also continue supporting the BaNES Community Volunteer Service, currently run by HCRG.

Collaboration will be key in the coming years and 3SG has been working hard to assist the Sector in unravelling the commissioning landscape across BSW. Sessions have been held to start looking at the current model and ways in which organisations could work differently in future.

Other priorities for the year ahead include a focus on Social Prescribing, supporting local volunteering, assisting in the Age Friendly B&NES WHO accreditation, a programme to develop leadership skills within the sector and a focus on digital upskilling. 3SG will also be continuing its work in social enterprise alongside Voscur and CVS South Glos, with WECA's Social Economy West programme.

3SG will continue to provide a strong voice for the third sector across BaNES, both at ICS level and with the Local Authority.

It will also be important to look at other sources of funding, including the private sector, to ensure 3SG is not competing with members. This could be achieved through advertising on the 3SG website, a directory of services or building new working partnerships going forward.

The organisation would also like to do more in the next year to foster CSR discussions with local businesses and to bring the Third and Private sector together in a much more meaningful way, helping to benefit charities with volunteer and donation pressures.

Work is underway to create a new Strategy for 3SG in 2024, which we would like members to be consulted upon.

6. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO is overseen by a board of 10 Trustees. The current Trustees are: Kate Morton, Chair of Trustees, Melissa Hillier, Vice Chair of Trustees, Roger Driver, Caroline Haworth, Nicky Tew, Sarah Williams, Jenny Perez, Claire Bloor, Simon Allen and Halena Coury (Treasurer).

Halena Coury was appointed as Treasurer on 4th July 2022.

The Trustees' addresses and period in office are retained on the CIO's register of Trustees.

In the national context 3SG is virtually unique in that as an Infrastructure Organisation it did not, during this period, receive statutory funding from the local authority, BaNES Council.

3SG also believes it is just one of a handful of Third Sector support organisations in England to benefit from private philanthropy. The CIO is also fortunate to have a range of local grant funders in the area (plus a national organisation like Localgiving) who can see the value of the work 3SG is doing and have been willing to support that work with resources and investment.

3SG has built a strong relationship with funders which has allowed it to work in an independent and responsive way to support the Third Sector across BaNES, but it must continue working in new ways.

Accounting records were kept in this period 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.

As 3SG grows, it will be important to ensure that smaller member organisations have at least one representative voice on the Trustee Board and it has undertaken a skills audit to

ensure there is a 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 and Safety, Data Protection, Financial Controls and our Environmental responsibilities to ensure it is meeting requirements as an employer and registered charity.

Trustee Report approved by the Trustees on 22nd January 2024 and signed on their behalf by:

Kate Morton

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 charity trustees on my examination of the accounts of Bath and North East Somerset Third Sector Group CIO (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Catherine Edwards

Richardson Swift Chartered Accountants

11 Laura Place, Bath BA2 4BL

Date: 30/1/24

Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		39,605	163,282	202,887	142,320
Other trading activities	2	26,815	4,950	31,765	28,383
Investment income	3	464	-	464	18
Total		<u>66,884</u>	<u>168,232</u>	<u>235,116</u>	<u>170,721</u>
EXPENDITURE ON					
Raising funds		180	-	180	3,544
Charitable activities					
Charitable Activities		79	131,579	131,658	95,337
Support and governance costs		12,421	30,973	43,394	50,991
Total		<u>12,680</u>	<u>162,552</u>	<u>175,232</u>	<u>149,872</u>
NET INCOME		54,204	5,680	59,884	20,849
RECONCILIATION OF FUNDS					
Total funds brought forward		95,688	15,849	111,537	90,688
TOTAL FUNDS CARRIED FORWARD		<u>149,892</u>	<u>21,529</u>	<u>171,421</u>	<u>111,537</u>

Balance Sheet as of 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	392	-	392	754
CURRENT ASSETS					
Debtors	7	2,005	-	2,005	55,254
Cash at bank		209,247	51,473	260,720	106,222
		<u>211,252</u>	<u>51,473</u>	<u>262,725</u>	<u>161,476</u>
CREDITORS					
Amounts falling due within one year	8	(61,751)	(29,945)	(91,696)	(50,693)
NET CURRENT ASSETS		<u>149,501</u>	<u>21,528</u>	<u>171,029</u>	<u>110,783</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>149,893</u>	<u>21,528</u>	<u>171,421</u>	<u>111,537</u>
NET ASSETS		<u>149,893</u>	<u>21,528</u>	<u>171,421</u>	<u>111,537</u>
FUNDS	9				
Unrestricted funds				149,893	95,688
Restricted funds				<u>21,528</u>	<u>15,849</u>
TOTAL FUNDS				<u>171,421</u>	<u>111,537</u>

The financial statements were approved by the Board of Trustees and authorised for issue on22nd January 2024..... and were signed on its behalf by:

Kate Morton

Kate Morton - Trustee

Notes to the Financial Statements for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the item of income has 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 2022/23 and restricted grant income relating to staff costs not yet incurred. This income is deferred until criteria for income recognition are met.

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 can be measured reliably. In accordance with the Charities SORP (FRS102), 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.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - Straight line over 5 years

Computer equipment - Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity 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.

2. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Charitable Activities	31,765	28,383

3. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	464	18

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,294	114,026	142,320
Other trading activities	28,383	-	28,383
Investment income	18	-	18
Total	<u>56,695</u>	<u>114,026</u>	<u>170,721</u>
 EXPENDITURE ON			
Raising funds	96	3,448	3,544
Charitable activities			
Charitable Activities	29,303	66,034	95,337
Support and governance costs	22,296	28,695	50,991
Total	<u>51,695</u>	<u>98,177</u>	<u>149,872</u>
 NET INCOME	 5,000	 15,849	 20,849
 RECONCILIATION OF FUNDS			
Total funds brought forward	90,688	-	90,688
 TOTAL FUNDS CARRIED FORWARD	 <u>95,688</u>	 <u>15,849</u>	 <u>111,537</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	480	799	1,279
DEPRECIATION			
At 1 April 2022	192	333	525
Charge for year	96	266	362
At 31 March 2023	288	599	887
NET BOOK VALUE			
At 31 March 2023	192	200	392
At 31 March 2022	288	466	754

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,005	17,671
Other debtors	-	37,583
	2,005	55,254

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	207	1,048
Taxation and social security	3,074	150
Other creditors	88,415	49,495
	91,696	50,693

Included in other creditors is deferred revenue as follows:

COMF 2	£15,904
Ageing Well Network Funding	£11,891
Community Wellbeing Hub	£7,000
NAVCA	£900
ICB	£41,667

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	95,688	54,205	149,893
Restricted funds			
Contain Outbreak Management Fund	15,849	2,849	18,698
BANES COMF2 Resilient Communities Funding	-	2,830	2,830
	<u>15,849</u>	<u>5,679</u>	<u>21,528</u>
TOTAL FUNDS	<u>111,537</u>	<u>59,884</u>	<u>171,421</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,884	(12,679)	54,205
Restricted funds			
St John's Foundation	15,267	(15,267)	-
Contain Outbreak Management Fund	8,333	(5,484)	2,849
Quartet	7,500	(7,500)	-
Healthwatch - In Trustees We Trust	910	(910)	-
BANES COMF2 Resilient Communities Funding	25,446	(22,616)	2,830
Cost of Living Fund	4,100	(4,100)	-
Together Fund	3,000	(3,000)	-
School for Social Entrepreneurs	95,182	(95,182)	-
Ageing Well Network Funding	8,494	(8,494)	-
	<u>168,232</u>	<u>(162,553)</u>	<u>5,679</u>
TOTAL FUNDS	<u>235,116</u>	<u>(175,232)</u>	<u>59,884</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	90,688	5,000	95,688
Restricted funds			
Contain Outbreak Management Fund	-	15,849	15,849
	<u>90,688</u>	<u>20,849</u>	<u>111,537</u>
TOTAL FUNDS	<u>90,688</u>	<u>20,849</u>	<u>111,537</u>

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,695	(51,695)	5,000
Restricted funds			
St John's Foundation	15,267	(15,267)	-
Contain Outbreak Management Fund	48,667	(32,818)	15,849
Quartet	2,500	(2,500)	-
Community Renewal BSEP	35,847	(35,847)	-
Community Matters Fund - Combating Fuel Poverty	6,755	(6,755)	-
Healthwatch - In Trustees We Trust	2,990	(2,990)	-
Bath Mind - The Community Wellbeing Hib	2,000	(2,000)	-
	<u>114,026</u>	<u>(98,177)</u>	<u>15,849</u>
TOTAL FUNDS	<u>170,721</u>	<u>(149,872)</u>	<u>20,849</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	202,887	142,320
Other trading activities		
Charitable Activities	31,765	28,383
Investment income		
Deposit account interest	464	18
Total incoming resources	235,116	170,721
EXPENDITURE		
Raising donations and legacies		
Staff costs	-	3,448
Fundraising	180	96
	180	3,544
Charitable activities		
Staff costs	97,253	39,311
Computer and internet costs	5,716	11,698
Marketing	1,429	3,447
Events expenditure	27,219	28,790
Charitable contributions	41	12,091
	131,658	95,337
Support costs		
Management		
Staff costs	-	28,695
Office costs	93	674
Travel and subsistence	4,785	2,185
	4,878	31,554
Finance		
Bank charges	-	18
Depreciation of tangible fixed assets	362	262
	362	280
Other		
Rent	-	2,000
Insurance	781	1,168
	781	3,168

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
Other		
Governance costs		
Accountancy and professional fees	37,373	15,989
Total resources expended	175,232	149,872
Net income	59,884	20,849

The page doesn't form part of the statutory financial statements.