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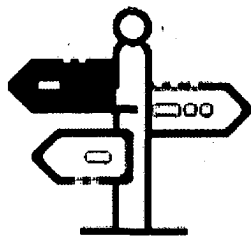
Charity registration number: 1069260

The Community Council for Somerset

(A company limited by guarantee)

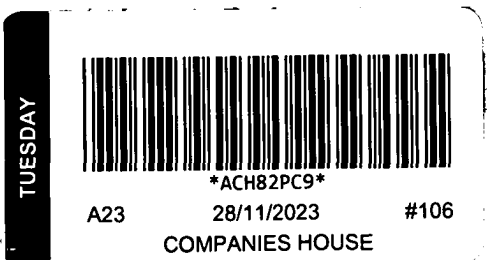
Annual Report and Financial Statements

for the Year Ended 31 March 2023



CCS

people • place • enterprise



**The Community Council for Somerset
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The Community Council for Somerset Trustees' Report

OBJECTIVES OF THE CHARITY AND PRINCIPAL ACTIVITIES

The Charity's objects ("the Objects") are as follows: -

- "To promote any charitable purposes for the benefit of the community in the administrative County of Somerset and in particular the advancement of education, the protection of health and the relief of poverty and distress and physical and mental sickness and disability."

The Charity has the following powers, which may be exercised only in promoting the Objects:

- to do anything within the law which promotes or helps to promote the Objects;
- to carry out campaigning and advocacy, provided that the Trustees are satisfied that any proposed campaigning and advocacy will further the Objects to an extent justified by the resources committed and that such activity is not the dominant means by which the Charity promotes the Objects;
- to pay out of the funds of the Charity the costs of forming and registering the Charity both as a company and as a charity;
- to provide advice or information;
- to carry out research;
- to co-operate with other bodies;
- to support, administer or set up other charities;
- to act as a Charity Trustee of a charitable trust;
- to acquire, merge with or enter into any partnership or joint venture arrangement with any other body for the purposes of any of the Objects;
- to convert to a charitable incorporated organisation;
- to accept or refuse gifts and donations and to raise funds (but not by means of Taxable Trading);
- to borrow money;
- to give security, including but not limited to guarantees, for loans or other obligations (but only in accordance with the restrictions imposed by the Charities Act);
- to acquire or hire property of any kind
- to let or dispose of property of any kind (but only in accordance with the restrictions imposed by the Charities Act);
- to set aside funds for special purposes or as reserves against future expenditure;
- to deposit or invest its funds in any manner including without limitation with a view to: (a) directly furthering the Charity's purpose; (b) achieving a financial return for the Charity; or (c) achieving both of the objectives described at (a) and (b) above in accordance with and provided that the Trustees comply with their duties under Part 14A of the Charities Act, (but to invest wholly or partly with a view to achieving a financial return only after obtaining such advice from a Financial Expert as the Trustees consider necessary and having regard to the suitability of investments and the need for diversification);

The Community Council for Somerset

Trustees' Report (continued)

- to delegate the management of investments to a Financial Expert, but only on terms that: (a) the investment policy is set down in writing for the Financial Expert by the Trustees; (b) timely reports of all transactions are provided to the Trustees; (c) the performance of the investments is reviewed regularly with the Trustees; 9 (d) the Trustees are entitled to cancel the delegation arrangement at any time; (e) the investment policy and the delegation arrangement are reviewed at least once a year; (f) all payments due to the Financial Expert are on a scale or at a level which is agreed in advance and are notified promptly to the Trustees on receipt; and (g) the Financial Expert must not do anything outside the powers of the Charity;
- to arrange for investments or other property of the Charity to be held in the name of a Nominee Company acting under the direction of the Trustees or controlled by a Financial Expert acting under their instructions, and to pay any reasonable fee required; 3.20 to deposit documents and physical assets with any company registered or having a place of business in England or Wales as Custodian, and to pay any reasonable fee required;
- to insure the property of the Charity against any foreseeable risk and take out other insurance policies to protect the Charity when required;
- to provide Indemnity Insurance for the Trustees and officers of the Charity in accordance with the restrictions imposed by the Charities Act;
- subject to Article 8.3, to employ or engage paid or unpaid agents, staff or advisers and where appropriate: 10 (a) to provide for them to benefit under pension and other staff benefit arrangements for them and their dependants; and (b) to enter into compromise and settlement arrangements with them;
- to enter into contracts and agreements of any kind, including without limitation contracts to provide services to or on behalf of other bodies; and
- to establish or acquire subsidiaries

1.1 The Charity's vision, mission, aims and values are:

Vision - Vibrant, viable and resilient Somerset communities with healthy, happy people and strong, sustainable enterprises.

Mission - To inspire and enable Somerset's people, community organisations and enterprises to take action to build vibrant, viable and resilient communities.

Aims

- Strengthen **communities**
- Innovate and encourage **enterprise**
- Support and serve **people**
- Tackle **disadvantage**

The Community Council for Somerset

Trustees' Report (continued)

Values

- Giving a voice to everyone in the community
- Fairness and courtesy to all
- Flexible and adaptable
- Transparent and accountable
- Impartial, trustworthy, confidential and friendly
- Adopting the highest possible standards in all that we do
- Working with partners and sharing best practice
- Investing in the development and well-being of employees

1.2 Public Benefit

In planning our activities, the trustees have had regard to the Charity Commission's guidance on public benefit. In particular, these activities meet our charitable objects as described above.

1.3 Review of Activity

The 2022/23 financial year was again a year of steady growth, with employee numbers increasing by 10%. We reached our 100th employee in December 2022. Organisationally, it has been a year of transition for CCS which saw the Chief Executive and Finance Manager leaving the organisation, and an Interim Chief Executive maintaining activity for a 3 month period until the incumbent entered the role in December 2022. Income for the year has continued the upward trend of previous years and increased by £513,155.

CCS continues to be seen as an innovator and trusted partner in service delivery enabling new ways of working in person-centred support. This was seen as the Ukraine War started in February 2022 which meant that CCS were requested to stand up a service almost overnight to enable Ukrainian refugees to enter the county. During the last financial year, Refugee Agents carried out the regulatory welfare checks and supported both refugees and hosts as Somerset welcomed many new people.

With a mix of Village, Community and Hospital Agents CCS now has full county-wide coverage which has been our ambition since launching Village Agents back in 2012. A total of 69 Agents now work to support Somerset's vulnerable and isolated people. Although our Cancer support work concluded in March 2023, we were delighted to secure a contract with South Petherton Parish Council for the service, in addition to extending our Social Prescribing Link Worker Village Agents offer across the Yeovil PCN network. We have also continued the practice of working with partners to develop specialisms and respond to changing demand. Our project to support high intensity users of both primary and secondary care, presenting with non-medical issues has been funded for a further year.

The web contact form and central point of call by telephone continues to be effective and enable both professionals and individuals to contact us seamlessly using very few points of access. During the year there were 14,397 referrals to the Agent service with an average caseload for the whole service of 903 at any time.

2,188 Carers were supported with 3,021 different issues.

The Community Council for Somerset

Trustees' Report (continued)

The strategy was not refreshed in 2022 as initially planned, because of the changes in key personnel within the organisation. Governance and Finance reviews took place in February 2023 and implementation plans were made as a result, that will run along side a strategy process in 2023 to create a new 5 year strategy for 2024-29.

The priorities for the year remained therefore focussed on delivering 'business as usual' according to the delivery plans agreed with funders and across CCS programmes.

- Providing a high quality Village Agent Service, funded by Somerset Council and NHS Somerset including a growing Hospital Agent Team and specialist Agents.
- Continuing to develop the Community Buildings network which increased its membership to 160 in 2022 (by 7%)
- Community development work with Parish Councils through 'Community Reviews' delivered by trading subsidiary, Smart Communities Ltd.
- Providing direct support through training and one to one support to social enterprises through the Somerset Social Enterprise Network
- Securing match funding for Year 2 and 3 of the Somerset Diverse Communities (SDC) programmes, from Somerset Council.
- Delivering Health Inequalities research for Somerset Council, using our reach into ethnic minority communities through SDC.
- Started the Interfaith network for Somerset through SDC.
- Preparation for Connect Somerset, the retender of Community and Carers' Agents.

CCS do not actively fundraise, however do receive a small amount of public donations. We have a fundraising policy in place and are not involved with any corporate fundraisers.

ACHIEVEMENTS AND PERFORMANCE

Our success is measured in a number of ways; for specific projects the outcomes and indicators are agreed with the funders and are regularly reported on in accordance with their requirements, along with case studies as examples. Defra require us to report on progress and achievements across a number of key themes on a quarterly basis. Feedback is sought from events held including training provided for Community Buildings workshops and Social Enterprise events. The Chief Executive reports on progress across the organisation to every Board meeting.

A set of bespoke outcomes and reporting requirements has been agreed with funders.

Village and Community Agents

Village and Community Agents including Home First and other specialist agents.

Agents continued to provide a high quality service to a growing client base, receiving referrals from a growing number of places. Support continues to be given through face-to-face visits, as well as through phone support. We remain one of the few agencies in the county to visit clients. Agents are engaged with peer forums and multi-disciplinary team meetings in addition to the many organisations within the charity sector that support vulnerable people in their area.

Talking Cafes have now resumed and are beginning to build once more. The Operations Manager and Locality Managers are working hard to develop these into the community resource hubs they were prior to the covid pandemic.

The Community Council for Somerset

Trustees' Report (continued)

At the end of the year the agent workforce stood at:

Team	Community Agents	Village Agents	Home First/ UBUNTU	Other agents
Hospital Team	n/a	n/a	12 (1 part-time)	1
Mendip	2 (1 part-time)	5 (4 part-time)	n/a	n/a
Sedgemoor	3 (1 part-time)	7 (3 part-time)	n/a	n/a
South Somerset	2 (1 part-time)	10 (2 part-time)	n/a	1
Taunton	2	9 (2 part-time)	n/a	n/a
West Somerset	1	5 (3 part-time)	n/a	2

Somerset Diverse Communities

There were 7 grants awarded from the Small Grants fund to support a wide range of projects from the Polish Saturday School to increase the number of young people who can participate in the classes and events they organise to Black History month celebrations by the Somerset African Caribbean network.

The team have co-organised and supported 9 smaller and bigger multicultural events – the 'Together' Events - celebrating diversity and inclusion, attended by over 4000 guests.

11 webinars/podcasts were recorded covering topics such as mental health, hate crime, immigration, event management, health inequalities and refugees.

Three SDC newsletters were published which are written by and for diverse ethnic communities.

The programme engaged with over 1,175 pupils from local schools, providing workshops and opportunities to immerse young people in a diverse environment created by ethnically diverse local communities, and aiming to break down community tensions and promote community cohesion.

SDC delivered 5 trainings focused on equality, diversity and inclusion and specificity of working with minority groups in our region.

The programme was able to secure funding to deliver free English classes in places such as: Wells, Yeovil and Glastonbury. The classes were focussed on women from diverse ethnic communities.

Two reports were published from the Health Inequalities project:

- Understanding Domestic Violence and Health Inequalities in Somerset Diverse Communities
- Understanding Engagement with Sexual Health, GP services and Health Inequalities in Somerset Diverse Communities

Research was carried out with ethnically diverse communities to identify potential barriers. Almost 100 representatives of minority groups were consulted with. The reports illustrate the shape and form of the needs and challenges faced by the above-mentioned communities. They also contain recommendations for reducing inequalities.

During 2022/23 CCS commissioned an independent report into the Somerset Diverse Communities programme, which was positive and upheld the continued need for the work.

The Community Council for Somerset

Trustees' Report (continued)

During this period, we also run the Interfaith & Belief Network (concluded in June 2023). We organised a number of initiatives such as an art exhibition, planting trees, visiting the workplaces of individual minorities, delivering events related to specific religions and, together with community representatives, organised events in local libraries.

One of our cultural events, Bridgwater Together, highlighted the need for work with local police, council and stakeholders to bring them together with potential victims of hate crimes. Our officers were able to strengthen trust and awareness of their rights and safety. It is this ability to respond to the needs of communities as they arise that continue to develop and build connections with the ethnic minorities resident in our rural county.

Surviving Winter Grants

CCS distributed payments to those individuals in need of 'Surviving Winter Grants'. These grants come from money kindly donated by people who receive the Winter Fuel allowance to Somerset Community Foundation, who work with partners including CCS to distribute to those who are most vulnerable in our communities. The grants are available for older people in our communities to ensure they stay warm and well during the winter months. We were allocated a further £62,500 from the Somerset Community Foundation in 2022/23. A total of £65,543 was awarded in the period.

Somerset Crisis Fund

This fund makes grants available to people and families in crisis situations. Funding comes from general donations received from organisations for example Somerset West Lottery, Amazon Smile, Tesco blue voucher donation as well as through individual donations on Local Giving. We also receive grants from various organisations for specific individuals to purchase goods or services on their behalf. During 2022/23 there was a continued need for support and 525 grants were awarded to individuals totalling £73,990 from these funds.

Bishop Fox's Educational Foundation

The Bishop Fox's Educational Foundation (BFEF) was administered by CCS this year. The aim of BFEF is to promote public benefit through the education (including social and physical training) of young people, aged 11-24 years through financial assistance. The Board of Trustees meets five times a year to consider grant applications for school uniform, academic and vocational studies, capital bids, educational travel, training courses and sporting expenses. Further information is available via www.bfef.org.uk and in the BFEF annual report and financial statements.

The Trustees of BFEF decided in January 2023 that they were going to transfer BFEF to Somerset Community Foundation. It was agreed that CCS would waive the full 3 month notice period, in order for the Fund to commence with the Foundation from 1st April 2023. CCS therefore passed on all data and information regarding the Fund to the Foundation at the end of March 2023.

Oil Scheme

The Community Oil Scheme is a bulk-buying oil scheme which is being run by Community Councils throughout the country. We launched the scheme in September 2011 and AF Affinity now administers this service which offers a range of services for customers and the ability to pay in instalments. During 2022/23 membership fees were suspended in recognition of the cost-of-living crisis and all customers were offered Affinity's lowest prices; this will be reviewed in 2023.

The Community Council for Somerset

Trustees' Report (continued)

Community Buildings,

Community Buildings and Village Halls offer a common space where a wide range of social activities can support the local area and residents, thereby strengthening communities. Managed by volunteer committees, our role is vital in supporting these volunteers with many issues including legislation, funding, best practice and much more. To keep our halls up to date we distributed regular newsletters and bulletins, provided advice and support and ran training events on topics including Charitable Incorporated Organisations (CIO), Trustees roles and responsibilities, fundraising, planning a new development, and Safeguarding. We also ran regular sessions of the Covid rules and their impact on hall management very regularly throughout the pandemic.

Hallmark continued in 2022/23, 14 halls achieved Hallmark awards. There were 10 renewals and 4 new awards.

The Annual Community Buildings Conference took place at Merriott Village Hall in November, focussing on sustainability.

Over the year there were 12 events apart from the conference, there were 10 online events and 2 in person events covering a wide variety of topics including safeguarding, trustee's roles and responsibilities, infra-red heating systems, biodiversity and PAT testing.

Communications

CCS Social Media channels have continued to grow. Our Facebook page and profile visits have increased from over 2k to over 4k, with a further 222 new followers which is a 115% increase.

The CCS website has remained consistent with over 22,800 unique visitors to the site, 1.4% more than the previous year. Our top-performing web pages are Vacancies, Somerset Diverse Communities and Community Buildings Members pages. Both the Community Buildings member area and Somerset Diverse Community pages were a vital support to our community groups and provide information and with the energy crisis affecting all public facilities and groups struggling with the increase from the cost of living crisis.

The Somerset Agents website has increased its visits from 18,100 to 18,600 visits. The top pages in this period were identical to the 22/23 period: Find An Agent, Somerset Village Agents, & Request a callback and Talking Cafe.

Talking Cafe

We hosted 15 Talking Café Lives via our Facebook and YouTube channels during the year 2022/23.

The average reach on Facebook was 911 and the average Likes/Reactions the posts received was 8.

During the same period, our YouTube channel received 1.6k views.

The Talking Café Facebook page had a total reach of 71K during 2022/23 with the total page 'Likes' at 1.5K and page 'Followers' at 2K. The page received 169 new page Likes during 2022/23.

Somerset Carers

The Somerset Carers website had 23,100 unique visitors in 2022/23 – a 67% increase on 2021/22 (13,774). The main referral route to the website from social media is Facebook. The social media following on Facebook had a 46% increase to 600 page likes and Twitter grew to 608 followers, an increase of 25%. There was a significant increase in reach on Facebook (105%) compared to the previous period and engagement increased by 25%, with spikes of interaction around events such as Carers Week and Carers Rights Day.

The Community Council for Somerset

Trustees' Report (continued)

Somerset Diverse Communities (SDC) has continued to grow its audience with two new areas of work: Somerset Interfaith & Belief Worker and Health Inequalities, researching how ethnic minority groups access health services. Additionally, creating a new web page for Hinkley employees producing a 'Welcome Pack'. This 'Welcome Pack' was also used as a base to create a 'Ukrainian Welcome Pack' and information page on our website in response to the displaced individuals. From April 2022 – to March 2023, the SDC Facebook page followers have steadily increased from 1,037– to 1,400.

Links with other agencies

CCS continues to enjoy strong operational and strategic connections within both the VCFSE sector in Somerset, and the Public Sector. The CEO sits on the Somerset Group of Charities, and with this group, has led on the development of the VCSFE Forum, which aims to provide a sustainable and fair way for organisations of all sizes to connect with policy and decision makers. CCS is an Associate Partner of the Open Mental Health Alliance, and this year has secured funding to lead on carers groups in the county. CCS continues to work with Rethink, the partnership lead of OMH to develop more streamlined ways of working. CCS works closely with Spark, the CVS within Somerset to ensure that work is not duplicated, and we are able to support each other to develop stronger communities in Somerset.

Community Projects

Smart Communities have delivered projects to communities in all parts of Somerset, urban and rural. This involved regular liaison with Town and Parish Councils, Social Enterprises, charities and community groups. This included advice on project planning, gathering evidence of need, community consultation, funding plans, bid writing, business plans and governance. This support enables a group or organisation to go from idea to successful project.

These projects included:

Ilchester Parish Council Community consultation. Ilchester parish council requested assistance with a consultation around traffic issues in the town and the impact on residents. This included a postal and online survey and a report of the findings was produced.

Charlton Horethorne Housing Needs Survey. Charlton Horethorne Community Land Trust requested that we carry out a Housing Needs Survey as they want to explore the possibility of a development of affordable housing to meet local needs.

Smart Communities Ltd

CCS has a wholly owned trading subsidiary; Smart Communities Ltd. Smart Communities Ltd is a company limited by guarantee and has its own Board of Directors; who in the reporting year were Gary Francis (Chair), Penny James, Julian Lomas, and Paula Protheroe. (Penny, Peter and Paula are also trustees and directors of CCS). During the year, Paula resigned and Emma Lower was appointed.

The Smart Communities Ltd team comprises the Manager, 4 part time Senior Community Advisors, one Community Advisor, 2 Community Buildings officers, and a Social Enterprise Project Officer. During 2022/23, the Manager of Smart Communities was seconded to CCS to act as Interim Chief Executive Officer between September 2022 and January 2023 to ensure the continued delivery of programmes and services before the incumbent Chief Executive joined the charity, and to support her initially as she settled into role.

The Community Council for Somerset

Trustees' Report (continued)

Large Projects

Smart Communities were commissioned to carry out a number of different projects. These included:

Conversations About Race. We delivered 20 training sessions for teachers and other staff in Somerset Primary schools on the subject of racism. The purpose was to upskill the learners to be able to talk more effectively about race, to have confidence to support diverse young people in a school environment and to be able to address any racist incidences within the school.

Somerset Social Enterprise Network. The work to develop the network and provide support to the members of the network was funded by a number of grants, the most significant of these was the Community Renewal Fund. We were members of a partnership with Somerset Community Foundation, Spark Somerset and the School for Social Entrepreneurs. Through this project the membership of the network rose to over 300 (estimated number of social enterprises in Somerset is around 600) and we were able to provide 1 to 1 expert support, webinars and training workshops on topics led by the needs of the members.

Community Review. We worked with 19 parish and town councils across the county to carry out community consultation. The purpose of these was to understand the needs and ambitions of these communities and to enable the creation of an action plan to address them.

Organisational Changes

Caroline Gough, Finance Manager left in July 2022

Keeley Rudd, Chief Executive of CCS for the past 12 years, left the organisation in September 2022.

Sally Greenwood became Finance Manager in July 2022 (having been sub contracted as Bookkeeper for a number of years) and left CCS in February 2023.

Jane Birch acted as Interim CEO between September 2022- January 2023;

Val Bishop joined CCS as Chief Executive in December 2022.

Andrea Male, Locality Manager in South Somerset left CCS in March 2023.

LOOKING AHEAD

2023/24 will focus on the development of our new Five Year Strategy which will be agreed by the Board in February 2024. This will also include work on our Theory of Change and an exploration of the impact of CCS programmes on Somerset communities.

REFERENCE AND ADMINISTRATIVE DETAILS

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association (updated and agreed September 2011), Amended Articles of Association (adopted December 2020) and the Charities SORP (FRS 102).

Charity Details

The full name of the charity is The Community Council for Somerset, Charity Number: 1069260.

The Community Council for Somerset

Trustees' Report (continued)

Trustees

The Board Members who served during the year and up to the date of this report were as follows:

Names	Title	Date of Appointment (Co-opted /Elected/ Re-elected)	Date of Resignation
Penny James	Chair		
Peter Claydon (Jim)	Individual Trustee		31 October 2023
Peter Gunner	Honorary Treasurer		31 October 2023
Patrick Keating	Individual Trustee		22 April 2022
Eillean Tipper	Individual Trustee		11 July 2023
Peter Fox	Individual Trustee		4 April 2022
Kate Butler	Individual Trustee		11 July 2023
Paula Protheroe	Individual Trustee		4 December 2022
Gary Francis	Individual Trustee	29 March 2023	
Emma Lower	Individual Trustee	11 July 2023	
Chhavi Gautam	Individual Trustee	11 July 2023	
Martin Kitchen	Individual Trustee	2 August 2023	
Sarah Tudor	Individual Trustee	2 August 2023	

Chief Executive: Keeley Rudd (until 17 September 2022); Jane Birch acted as Interim Chief Executive from 17 September until 14 January 2023; Valerie Bishop became Chief Executive on 5 December 2022.

Company Secretary: Valerie Bishop

Registered Office: Viney Court, Viney Street, Taunton, TA1 3FB

Bankers: Santander, 62 High Street, Weston-Super-Mare, North Somerset BS23 1JB

Auditors: A.C. Mole, Stafford House, Blackbrook Park Avenue, Taunton, Somerset TA1 2PX

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Community Council for Somerset was incorporated on 1 April 1998, and is governed by the Memorandum and Articles of Association as amended 20th September 2011.

On 3 December 2020, a General Meeting of Members was held at which amended Articles of Association were adopted, changing to a Foundation model of Governance.

The charity is a company limited by guarantee, Company Number: 3541219.

The Community Council for Somerset

Trustees' Report (continued)

Membership

Membership of the company is by application to the office and will involve a guarantee for a contribution of £1 in the event of a shortfall of assets on winding up.

Directors and Trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Trustees are elected at the Annual General Meeting. At each AGM one third of the Trustees who are subject to retirement by rotation shall retire from office.

The President

The General Meeting is empowered to elect a President, who may elect to be a trustee as a result of being so elected.

Policies and Procedures for the Recruitment, Selection, Induction and Training of Trustees

Trustee vacancies are advertised on the CCS website and through social media, and we use a website to match with volunteer Trustees. Potential candidates first meet with the Chief Executive then have an interview with the Chair and one other Trustee. They are invited to meet other Trustees either as an observer at a Board meeting or at a more informal event. There is a person specification for Trustees and tailored versions for the Chair and Honorary Treasurer. An application is submitted and considered by the Board. The decision to co-opt a new Trustee is put to the Board to vote.

The procedure for the induction of new trustees is currently under review, and we are exploring ways of tailoring it for each Trustee. Trustees now also have their own learning pathway on the Learning Hub. Trustees meet members of staff, receive support and training in IT as required, and receive information about entitlement to and reimbursement of any approved expenses incurred in undertaking the role of a Board member. Trustees' skills audits are periodically undertaken.

Management arrangements

The Board delegate day to day management of the charity to the Chief Executive and Senior Management Team. The staffing and pay structure and framework adopted in 2018, to ensure that CCS salaries are consistent with similar local organisations, was used during the year.

In light of the ongoing cost of living crisis, Trustees agreed a 5% (in total) pay increase during this year. 2% was awarded in April 2022 and a further cost of living salary rise of 3% was awarded in October 2022. For staff employed on projects salaries are set out in the bid for funding and any changes are agreed with the funder. A pay policy has been updated and approved by the Trustees.

FINANCIAL REVIEW

6.1 Income and Expenditure

During 2022/23 funding was secured for another year for our Hospital Agent team, and an additional Care Coordinator was appointed in February 2022. Contracts with Somerset Council and NHS Somerset continued to fund the majority of the Agent Service. Unfortunately further funding for two Cancer Agents was not secured. However the total income has increased by 19.9% from £2,583,523 in 2021/22 to £3,096,678 in 2022/23, 93% comes from grant or contract funding to deliver projects. Our funding from Defra through ACRE has remained at the same level and been approved for 2023/24. Other income includes subscriptions, commission, bank interest and donations.

The Community Council for Somerset

Trustees' Report (continued)

Total expenditure has increased by 28.7% from £2,491,113 during 2021/22 to £3,205,243 in 2022/23. The majority of our costs are staff salaries for direct delivery. Unrestricted staff costs include those of the core team (administration, finance and HR), marketing, business development, data and insights and the Chief Executive. Without this team, project delivery would be impossible, and we would be able to deliver the change in Somerset communities we are so proud of. Support costs include overheads, such as rent.

6.2 Investment Performance

The CCS investment policy states that the Charity seeks to produce the best financial return within an acceptable level of risk. We have little scope for reducing our costs and it is vital that we maintain the value of grants and income received in order to cover expenditure commitments for the duration of projects, and to deliver our charitable objectives. A significant proportion of our balances are being held to deliver projects over the next year or two and so we need to have regard to cash flow projections.

The £72,462 of investments (including the St Margaret's Fund) is currently invested in a CCLA COIF charities fixed interest fund. The value of these investments has reduced by £4,560 compared with the previous year. During 2022/23 CCS continued to use Flagstone investment platform to place investments. This offers choice of interest rates and flexibility of investment term to ensure funds are invested to maximise interest while maintaining sufficient cashflow.

6.3 Reserves

CCS's Reserves Policy is to hold sufficient unrestricted reserves to meet short-term cash flow needs, manage fluctuations in income and, if necessary, enable CCS to manage a decline in income. The Board reviews the level of 'free' unrestricted reserves annually, considering income forecasts and the assessment of risk.

CCS's total reserves have decreased by £113,125, as funds to deliver projects during 2022/2023.

- Restricted reserves have decreased from £652,976 in 2021/22 to £545,062 in 2022/23 which is due to grant funding used from the previous year to deliver projects.
- Designated reserves have decreased from £109,669 to £78,207 in 2022/23 as the Carers' Agent designated fund has been spent on delivering support to unpaid carers. The Trustees have also designated £72,462 from the St Margaret's Fund during the 2022/23 year.
- Unrestricted reserves have increased from £521,304 to £547,555, however it should be noted that the balance in year 2021/22 includes the St Margaret's fund which was designated by the Trustees.

The Board of Trustees reviews finance and policy issues in detail at Board Meetings which are held five times a year. They receive up to date management accounts at each meeting summarising the actual costs and year end projections for each project and fund. The budget is approved at the start of the year and variances are highlighted during the year.

6.4 Risk

The Community Council Board has identified the key risks facing the organisation and has produced a risk register. Risks are RAG rated and the probability and impact are assessed as high, medium or low. Risk owners have been identified for all risks and mitigating action has been considered and documented. The risk register is reviewed at every Board meeting to consider whether the assessments have changed, whether mitigating action is still appropriate, and to identify any new and emerging risks.

It has been recognised that there is imminent contract risk as both the Carers and Community Agent contracts will conclude in March 2024. Careful consultation, the support of county based partners and programme development will stand us in good stead as we re-tender for these.

Lack of strategic vision and planning has increased in risk as the last 5 year strategy concluded in 2021. A robust process has been put in place to develop the new CCS strategy and is an important part of plans for 2023-24.

The Community Council for Somerset

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees (who are also directors of the Community Council for Somerset for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and group and of the income and expenditure of the charitable group for that period.

In preparing those 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,
- 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

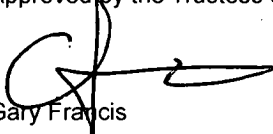
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 31 October 2023 and signed on their behalf by


Gary Francis

TRUSTEE

The Community Council for Somerset **Independent Auditor's Report to the Members of The Community Council for** **Somerset**

Opinion

We have audited the financial statements of The Community Council for Somerset (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

The Community Council for Somerset
Independent Auditor's Report to the Members of The Community Council for
Somerset (continued)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The Community Council for Somerset
Independent Auditor's Report to the Members of The Community Council for
Somerset (continued)

Identifying and assessing potential risks of material misstatement due to irregularities

We considered the following when identifying and assessing risks of material misstatement due to irregularities, including fraud and non-compliance with laws and regulations:

- the legal and regulatory framework in which the group operates
- the nature of the sector in which the group operates
- the control environment and controls established to mitigate such risks
- the results of our enquiries of management about their identification and assessment of risks of irregularities
- discussions with the audit engagement team about where fraud might occur
- the incentives for fraud.

Laws and regulations which are considered to be significant to the group include those relating to the requirements of financial reporting framework FRS102, the Companies Act 2006, the Charities Act 2011, UK tax legislation, employment law and health and safety. In addition we consider other laws and regulation which may not directly impact the financial statements but may impact on the operation of the group.

As a result of these procedures we concluded, in accordance with International Auditing Standards, that a risk in relation to the potential for management override of controls existed.

Audit responses to risks identified

We undertook audit procedures to respond to the risks identified, and designed our audit testing to respond to these risks. The additional procedures we undertook included the following:

- gaining an understanding of the group's procedures for ensuring compliance with laws and regulations
- testing the appropriateness of journal entries and other adjustments
- considering whether accounting estimates were indicative of potential bias
- considering whether any transactions arose outside the normal course of business
- making enquiries of management
- corroborating our enquiries through review of Board Minutes and correspondence.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Aknight

Adam Knight FCA (Senior Statutory Auditor)
For and on behalf of A C Mole, Statutory Auditor

Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: **31 October 2023**

The Community Council for Somerset

Consolidated Statement of Financial Activities for the Year Ended 31 March 2023 (Including Consolidated Income and Expenditure Account)

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £ (As restated)
Income						
Donations	3	-	-	24,097	24,097	36,934
Charitable activities	4	984,959	377,222	1,529,759	2,891,940	2,408,845
Other trading activities	5	153,904	-	17,957	171,861	132,648
Investment income	6	7,372	1,408	-	8,780	5,096
Total income		1,146,235	378,630	1,571,813	3,096,678	2,583,523
Expenditure						
Raising funds	7	(38,668)	-	-	(38,668)	(21,483)
Charitable activities	8	(880,345)	(553,617)	(1,732,613)	(3,166,575)	(2,469,630)
Total expenditure		(919,013)	(553,617)	(1,732,613)	(3,205,243)	(2,491,113)
(Losses) on investment assets		(4,560)	-	-	(4,560)	(5,901)
Net income/(expenditure)		222,662	(174,987)	(160,800)	(113,125)	86,509
Transfers between funds		(196,411)	143,525	52,886	-	-
Net movement in funds		26,251	(31,462)	(107,914)	(113,125)	86,509
Reconciliation of funds						
Total funds brought forward		521,304	109,669	652,976	1,283,949	1,197,440
Total funds carried forward	21	547,555	78,207	545,062	1,170,824	1,283,949

The Community Council for Somerset
Consolidated Statement of Financial Activities for the Year Ended 31 March 2023
(continued)
(Including Consolidated Income and Expenditure Account)

Previous Year

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £ (As restated)
Income					
Donations and legacies	3	-	46	36,888	36,934
Charitable activities	4	709,284	377,222	1,322,339	2,408,845
Other trading activities	5	117,248	-	15,400	132,648
Investment income	6	5,062	34	-	5,096
Total income		831,594	377,302	1,374,627	2,583,523
Expenditure					
Raising funds	7	(21,483)	-	-	(21,483)
Charitable activities	8	(607,466)	(457,478)	(1,404,686)	(2,469,630)
Total expenditure		(628,949)	(457,478)	(1,404,686)	(2,491,113)
Gains/(losses) on investment assets		(5,901)	-	-	(5,901)
Net income/(expenditure)		196,744	(80,176)	(30,059)	86,509
Transfers between funds		(65)	-	65	-
Net movement in funds		196,679	(80,176)	(29,994)	86,509
Reconciliation of funds					
Total funds brought forward		324,626	189,844	682,970	1,197,440
Total funds carried forward	21	521,305	109,668	652,976	1,283,949

The Community Council for Somerset
(Registration number: 03541219)
Consolidated Balance Sheet as at 31 March 2023

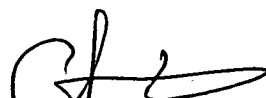
	Note	2023 £	2022 £ (As restated)
Fixed assets			
Tangible assets	14	-	-
Investments	15	72,462	77,022
Current assets			
Debtors	16	169,412	128,477
Cash at bank and in hand	17	1,159,658	1,246,180
		1,329,070	1,374,657
Creditors: Amounts falling due within one year	18	(228,774)	(164,696)
Net current assets		1,100,296	1,209,961
Total assets less current liabilities		1,172,758	1,286,983
Defined pension benefit scheme		(1,934)	(3,034)
Net assets		1,170,824	1,283,949
Funds of the group:			
Unrestricted funds			
General Funds		547,555	521,305
Designated Funds		78,207	109,668
Total unrestricted funds		625,762	630,973
Restricted funds		545,062	652,976
Total funds	21	1,170,824	1,283,949

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements on pages 17 to 44 were approved by the trustees, and authorised for issue on ~~31 October 2023~~ and signed on their behalf by:



Penny Anne James
Chairman and trustee




Gary Francis
Trustee

The Community Council for Somerset
(Registration number: 03541219)
Balance Sheet as at 31 March 2023

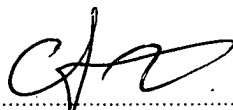
	Note	2023 £	2022 £ (As restated)
Fixed assets			
Tangible assets	14	-	-
Investments	15	72,462	77,022
Current assets			
Debtors	16	337,973	219,956
Cash at bank and in hand	17	984,952	1,155,561
		<u>1,322,925</u>	<u>1,375,517</u>
Creditors: Amounts falling due within one year	18	<u>(221,909)</u>	<u>(165,556)</u>
Net current assets		<u>1,101,016</u>	<u>1,209,961</u>
Total assets less current liabilities		<u>1,173,478</u>	<u>1,286,983</u>
Defined pension benefit scheme		<u>(1,934)</u>	<u>(3,034)</u>
Net assets		<u>1,171,544</u>	<u>1,283,949</u>
Funds of the charity:			
Unrestricted funds			
General Funds		548,275	521,304
Designated Funds		<u>78,207</u>	<u>109,668</u>
Total unrestricted funds		626,482	630,972
Restricted funds		<u>545,062</u>	<u>652,977</u>
Total funds	21	<u>1,171,544</u>	<u>1,283,949</u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

31 October 2023 The financial statements on pages 17 to 44 were approved by the trustees, and authorised for issue on 31 October 2023 and signed on their behalf by:



Penny Anne James
Chairman and trustee



Gary Francis
Trustee

The Community Council for Somerset
Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £ (As restated)
Cash flows from operating activities			
Net cash (expenditure)/income		(113,125)	86,509
Adjustments to cash flows from non-cash items			
Investment income	6	(8,780)	(5,096)
Revaluation of investments		4,560	5,901
		(117,345)	87,314
Working capital adjustments			
(Increase)/decrease in debtors	16	(40,935)	136,342
Increase/(decrease) in creditors	18	24,098	(4,962)
Increase in deferred income		39,980	31,515
(Decrease) in defined benefit pension scheme liability		(1,100)	(10,256)
Net cash flows from operating activities		(95,302)	239,953
Cash flows from investing activities			
Interest receivable and similar income	6	8,780	5,096
Net (decrease)/increase in cash and cash equivalents		(86,522)	245,049
Cash and cash equivalents at 1 April		1,246,180	1,001,131
Cash and cash equivalents at 31 March		1,159,658	1,246,180

The Community Council for Somerset

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales. The liability of the guarantors, who are the members, is limited to £1 per guarantor. At 31 March 2023 the charity had 5 members.

The address of its registered office is:

Viney Court
Viney Street
Taunton
Somerset
TA1 3FB

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance and basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Community Council for Somerset meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

Basis of consolidation

The financial statements consolidate the results of the Charity and its wholly owned subsidiary, Smart Communities Ltd, on a line by line basis. Intra-group transactions and profits are eliminated fully on consolidation. The "Group" heading within the balance sheet refers to the consolidated accounts of The Community Council for Somerset and Smart Communities Ltd.

In the parent company financial statements the investment in the trading subsidiary is accounted for at cost.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss after tax for the financial year of £152,480 (2022 - profit of £86,509).

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Accounting policies (continued)

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and charitable activities

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

If there is a Service Level Agreement or Contract in place income from administration charges is taken into account in the period to which it relates.

Other trading activities

Other income including subscriptions and income from other trading activities is recognised in the period to which it relates.

Investment income

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories based on staff time spent on each activity as detailed in the notes.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Accounting policies (continued)

Governance costs

Governance costs are included within support costs and comprise all costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Minor additions costing below £1,500 are not capitalised.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% pa on cost
Computer equipment	33% pa on cost

Fixed asset investments

Listed investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the period. The group does not acquire or use put options, derivatives or other complex financial instruments.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the period end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Accounting policies (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the charitable objects.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Employees of the charity are entitled to join a defined contribution pension scheme. In addition CCS participates in a multi-employer pension scheme managed by the Pensions Trust which provides benefits to members on a defined benefit basis.

Defined contribution scheme

Pension contributions in relation to defined contribution schemes are recognised as an expense in the Statement of Financial Activities as incurred.

Defined benefit scheme

As set out in note 19, CCS is unable to identify its share of net assets and liabilities of this scheme. Accordingly, this scheme is accounted for as a defined contribution scheme and contributions are recognised as an expense as incurred.

There is an agreed Deficit Recovery Plan in place for this scheme. In accordance with FRS 102 CCS has recognised a liability for the net present value of contributions payable by CCS under this plan.

Financial instruments

The group only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Critical accounting judgements and estimation uncertainty

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Prior period adjustment

Where an error or omission is identified in respect of comparative figures this is adjusted in the preceding period.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

3 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £
Donations	-	24,097	24,097
Total for 2023	-	24,097	24,097
Donations	46	36,888	36,934
Total for 2022	46	36,888	36,934

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Income from charitable activities

	2023 £	2022 £ (As restated)
Restricted funds		
Surviving Winter - Somerset Community Foundation	62,500	29,681
Community Buildings - Somerset West and Taunton	2,700	2,700
Children & Families Project		
Somerset County Council	27,635	26,766
West Somerset Primary Care Network	12,000	-
Village Agents		
South Petherton Parish Council	10,826	10,257
Living Better Federation	-	8,875
Macmillan	-	-
Taunton Federation	20,000	20,000
SPOC - Somerset Foundation Trust	25,000	25,000
Positive Lives Innovation Fund - Somerset County Council	38,913	13,415
Community Agents inc Home First - Somerset County Council	585,000	587,500
Interfaith & Belief - Somerset County Council	22,503	18,752
Food Resilience - Somerset County Council	-	67,948
Living Better WS	71,000	28,500
Health Inequalities SDC - Somerset County Council	21,000	14,000
Microenterprise Project - Somerset County Council (COMF funding)	-	173,000
SPLW		
NHS	-	124,250
Yeovil Social Prescribing Worker	-	8,875
Click Federation	-	21,300
Crisis Fund		
Grants on Behalf of Clients	33,658	11,568
Somerset County Council	50,000	-
Other	6,600	21,512
CCG Cancer Support		
Somerset NHS CCG - Living Beyond Cancer	75,000	71,000

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Income from charitable activities (continued)

	2023 £	2022 £ (As restated)
BME Engagement		
Somerset Community Foundation - Hinkley	55,000	16,515
Somerset Community Foundation	1,650	-
Somerset County Council - Equality Innovation	-	5,000
SSDC	-	14,500
Somerset County Council	12,167	-
Lottery Community Funding	9,951	-
Other	1,031	1,425
Refugee Support	336,261	-
VCSE Dementia Partnership	40,920	-
CSE	8,444	-
	<u>1,529,759</u>	<u>1,322,339</u>
Unrestricted funds		
ACRE - NL Community Fund	-	1,000
Defra through ACRE	44,060	44,060
Consultancy BFEF	17,500	17,500
Food Resilience Continuation Funding	-	12,000
Somerset Skills and Learning	-	18,854
Get Outside Campaign	-	2,500
Sedgemoor DLA	6,000	6,000
CRF Match Funding	-	10,000
VCSE	-	1,500
SCF - Surviving Winter	-	5,500
Puriton - Surviving Winter	200	-
Somerset West and Taunton	-	2,700
Diverse Communities	-	8,484
Ubuntu	75,000	-
NHS - SPLW	665,652	480,452
NHS - Yeovil Prescribing Worker	67,797	29,250
NHS - Click Federation	108,750	69,484
	<u>984,959</u>	<u>709,284</u>
Designated funds		
Carers		
Somerset County Council	<u>377,222</u>	<u>377,222</u>
	<u>377,222</u>	<u>377,222</u>
Total income from charitable activities	<u>2,891,940</u>	<u>2,408,845</u>

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total funds £
Events income	3,350	1,277	4,627
Membership subscriptions	-	16,680	16,680
Smart Communities Limited	150,554	-	150,554
Total for 2023	153,904	17,957	171,861
Events income	295	10	305
Membership subscriptions	-	15,390	15,390
Smart Communities Limited	116,953	-	116,953
Total for 2022	117,248	15,400	132,648

6 Investment income

	Unrestricted funds £	Restricted funds £	Total funds £
Interest received	8,780	-	8,780
Total for 2023	8,780	-	8,780
Interest received	5,096	-	5,096
Total for 2022	5,096	-	5,096

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Expenditure on raising funds

	Total 2023 £	Total 2022 £
Trading subsidiary costs	38,668	21,483
	<u>38,668</u>	<u>21,483</u>

All trading subsidiary costs were unrestricted in 2023 and 2022.

8 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £ (As restated)
Activities Undertaken					
Directly		1,392,110	1,219,344	2,611,454	2,215,945
Grants to individuals		80	412,101	412,181	98,752
Allocated support costs	9	<u>41,772</u>	<u>101,168</u>	<u>142,940</u>	<u>154,933</u>
		<u>1,433,962</u>	<u>1,732,613</u>	<u>3,166,575</u>	<u>2,469,630</u>

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Analysis of support costs

	BME Community Engagement £	CCG Cancer Support £	Children & Families Project £	Somerset Community Agents £	Community Buildings £	Health Inequalities SDC £	Interfaith and Belief £	Living Better WS £	Micro enterprise Project £	Positive Lives Innovation Fund £
General Office	2,204	2,395	495	24,285	1,116	605	738	1,283	3,355	1,189
HR	523	569	117	5,761	264	144	175	304	797	282
Audit & Accountancy	339	368	77	3,734	171	93	113	197	516	183
Subscriptions	451	490	102	4,971	228	124	151	262	687	243
IT	1,957	2,128	440	21,578	991	540	656	1,140	2,981	1,056
	<u>5,474</u>	<u>5,950</u>	<u>1,231</u>	<u>60,329</u>	<u>2,770</u>	<u>1,506</u>	<u>1,833</u>	<u>3,186</u>	<u>8,336</u>	<u>2,953</u>
						SPOC £	Refugee Support £	South Petherton £	Carers £	Total 2023 £
General Office						1,193	1,635	232	16,815	57,540
HR						283	388	55	3,989	13,651
Audit & Accountancy						183	251	36	2,586	8,847
Subscriptions						244	334	47	3,441	11,775
IT						<u>1,060</u>	<u>1,453</u>	<u>206</u>	<u>14,941</u>	<u>51,127</u>
						<u>2,963</u>	<u>4,061</u>	<u>576</u>	<u>41,772</u>	<u>142,940</u>

All costs have been apportioned on the basis of staff contracted hours to each activity.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Analysis of support costs (continued)

	BME Community Engagement £	CCG Cancer Support £	Children & Families Project £	Somerset Community Agents £	Community Buildings £	Village Agents £	Ubuntu £	Health Inequalities SDC £	Interfaith & Belief £
General Office	4,469	3,922	1,303	33,239	1,289	4,495	4,319	369	636
HR	582	512	170	4,328	168	584	562	48	83
Audit & Accountancy	386	339	113	2,873	111	389	373	32	55
Subscriptions	795	698	233	5,914	230	800	769	66	113
IT	951	835	277	7,077	274	957	919	79	135
	7,183	6,306	2,096	53,431	2,072	7,225	6,942	594	1,022
	Living Better WS £	Better Transport Agents £	Micro enterprise Project £	Positive Lives Innovation Fund £	SPLW £	SPOC £	Carers £	Total 2022 £ (As restated)	
General Office	952	712	350	539	13,029	200	26,559	96,382	
HR	124	93	46	70	1,696	26	3,458	12,550	
Audit & Accountancy	82	62	30	47	1,126	17	2,296	8,331	
Subscriptions	169	127	63	96	2,319	32	4,726	17,150	
IT	203	152	75	115	2,774	42	5,655	20,520	
	1,530	1,146	564	867	20,944	317	42,694	154,933	

All costs have been apportioned on the basis of staff contracted hours to each activity.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10 Grants paid in the year

	2023 £	2022 £
Surviving Winter	65,543	43,867
Crisis Fund	73,990	37,928
Food Resilience	47,954	13,256
Refugee Support	220,200	-
Other	4,494	3,701
	<u>412,181</u>	<u>98,752</u>

11 Net income/expenditure

Net (expenditure)/income for the year includes:

	2023 £	2022 £
Auditors' remuneration		
Audit fees	6,792	5,322
Accountancy fees	5,298	4,722
Other services	1,100	360
	<u>13,190</u>	<u>10,404</u>

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year (2022: £Nil).

No trustees have received any reimbursed expenses from the charity during the year (2022: £Nil).

13 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Salaries and Wages	2,095,493	1,800,968
Social Security Costs	179,614	149,074
Pension Contributions	74,377	62,679
	<u>2,349,484</u>	<u>2,012,721</u>

The average number of staff during the year was 96 (2022:87).

There are no employees with emoluments exceeding £60,000 (2022: none).

The charity considers its key management personnel to comprise the Trustees, the Chief Executive, the Development Manager, the Operations Manager, Human Resources Manager, the Finance Manager, the Data Manager and Smart Communities Manager. Total remuneration of key management was £265,268 (2022: £250,043).

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Tangible fixed assets

Group

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	22,355	56,116	78,471
At 31 March 2023	22,355	56,116	78,471
Depreciation			
At 1 April 2022	22,355	56,116	78,471
At 31 March 2023	22,355	56,116	78,471
Net book value			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

Charity

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	22,355	56,116	78,471
At 31 March 2023	22,355	56,116	78,471
Depreciation			
At 1 April 2022	22,355	56,116	78,471
At 31 March 2023	22,355	56,116	78,471
Net book value			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Fixed asset investments

Group

COIF Charities Fixed Interest Fund

	Total £
Cost or Valuation	
At 1 April 2022	77,022
Revaluation	<u>(4,560)</u>
At 31 March 2023	<u>72,462</u>
Net book value	
At 31 March 2023	<u>72,462</u>
At 31 March 2022	<u>77,022</u>

Subsidiaries

Smart Communities Ltd (company no 11480430) was incorporated on 24 July 2018 as a wholly owned trading subsidiary of Community Council for Somerset. Smart Communities Ltd is a company limited by guarantee with the parent charity holding 100% of the voting rights of the subsidiary trading company. The principal activities of the company was that of a consultancy company. The trading subsidiary gift aids its taxable profits to The Community Council for Somerset. The registered office is Viney Street, Taunton, TA1 3FB.

	2023 £	2022 £
Turnover	150,554	127,581
Administrative expenses	<u>(151,274)</u>	<u>(108,694)</u>
	<u>(720)</u>	18,887
Current assets	184,500	111,614
Current liabilities	<u>(185,220)</u>	<u>(111,614)</u>
	<u>(720)</u>	-

The above results of Smart Communities Ltd are included in the consolidated accounts of the group.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Fixed asset investments (continued)

Charity

COIF Charities Fixed Interest Fund

	Total £
Cost or Valuation	
At 1 April 2022	77,022
Revaluation	<u>(4,560)</u>
At 31 March 2023	<u>72,462</u>
Net book value	
At 31 March 2023	<u>72,462</u>
At 31 March 2022	<u>77,022</u>

16 Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Smart Communities Ltd	-	-	146,762	18,886
Prepayments	21,306	12,239	21,306	12,239
Accrued income	103,549	1,725	103,279	-
Other debtors	44,557	114,513	66,626	188,831
	<u>169,412</u>	<u>128,477</u>	<u>337,973</u>	<u>219,956</u>

17 Cash and cash equivalents

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Santander	461,693	554,295	286,987	463,676
CCLA	80,839	79,430	80,839	79,430
CAF	101,520	100,943	101,520	100,943
Flagstone Investment	515,606	511,512	515,606	511,512
	<u>1,159,658</u>	<u>1,246,180</u>	<u>984,952</u>	<u>1,155,561</u>

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

18 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	26,579	22,772	21,666	29,148
Other taxation and social security	13,906	919	13,906	919
VAT	633	4,861	-	-
Accruals	29,986	18,454	28,667	17,799
Deferred income	157,670	117,690	157,670	117,690
	<u>228,774</u>	<u>164,696</u>	<u>221,909</u>	<u>165,556</u>

Grants received in advance

	2023	2022
	£	£
Opening balance	117,690	86,175
Resources deferred in the period	153,920	117,690
Amounts released from previous periods	<u>(113,940)</u>	<u>(86,175)</u>
Balance as at year end	<u>157,670</u>	<u>117,690</u>

19 Pension and other schemes

Defined benefit pension schemes

The charity participates in a multi-employer pension scheme managed by The Pensions Trust which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to identify its share of assets and liabilities of the scheme to enable it to account for the scheme as a defined benefit scheme and it therefore accounts for the scheme as a defined contribution scheme.

A full actuarial valuation for the total scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m.

To eliminate this funding shortfall participating employers have been asked to pay additional contributions to the scheme. The estimated present value of the future contributions required from the charity over the next six years to meet its share of the deficit is £1,934 (2022: £3,034) and this has been provided for in the accounts in accordance with FRS102. The liability has been discounted using a discount rate of 5.52% (2022: 2.35%) based on a full AA corporate bond yield. The resulting expense is recognised in the statement of financial activities.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

If there were no members in the scheme the employer's liability would become due for payment. This was last estimated on 30 September 2022 at a cost of £20,724. The charity currently has 160 members in a connected defined contribution scheme. If all members left the scheme there would be a 12 month grace period to find new members before the employer's liability becomes due.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

19 Pension and other schemes (continued)

	2023 £	2022 £
Provision at 1 April	3,034	13,290
Unwinding of discount figure	57	77
Deficit contributions paid	(1,105)	(3,363)
Remeasurement - impact of any change on assumptions	(52)	(70)
Remeasurement - amendments to the contribution schedule	-	(6,900)
	<u>1,934</u>	<u>3,034</u>

20 Commitments

Capital commitments

The group had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2023 £	2022 £
Within one year	20,400	4,084
Due one to five years	3,400	-
	<u>23,800</u>	<u>4,084</u>

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

21 Funds - Group & Charity

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Other gains/ (losses) £	Balance at 31 March 2023 £
Unrestricted	521,304	1,146,235	(919,013)	(196,411)	(4,560)	547,555
<i>Designated</i>						
Carers' Agents	105,335	377,222	(553,617)	71,063	-	3
Project Development	4,334	1,408	-	-	-	5,742
St Margaret's	-	-	-	72,462	-	72,462
	109,669	378,630	(553,617)	143,525	-	78,207
Total unrestricted funds	630,973	1,524,865	(1,472,630)	(52,886)	(4,560)	625,762
Restricted funds						
Village Agents	33,840	20,000	(36,242)	20,000	-	37,598
Surviving Winter	16,022	62,500	(71,793)	-	-	6,729
Diversity	44,292	82,171	(93,988)	-	-	32,475
Adult Social Care Community Hub	173,767	585,000	(723,470)	8,234	-	43,531
Crisis Fund	17,119	112,284	(73,990)	-	-	55,413
Taunton Federation	20,057	-	(4,949)	(15,108)	-	-
Macmillan Agent	8,916	-	-	-	-	8,916
Community Buildings	31,098	20,327	(36,793)	-	-	14,632
CCG Cancer	7,282	75,000	(74,301)	-	-	7,981
Somerset Society	1,608	-	-	-	-	1,608
Village Hall	3,766	-	-	-	-	3,766
Digital Engagement	34,539	-	(4,274)	-	-	30,265
Mendip Car Scheme	12,986	-	-	-	-	12,986
Transform Ageing	26,716	-	-	-	-	26,716
Mental Health Agents	-	-	(40)	40	-	-
Food Resilience	-	-	(47,954)	47,954	-	-
Children and Families Project	3,381	39,634	(15,151)	-	-	27,864
Health Inequalities SDC	7,473	21,000	(17,959)	-	-	10,514
Interfaith and Belief	7,691	22,503	(24,984)	-	-	5,210
Living Better WS	10,634	71,030	(40,861)	-	-	40,803
Microenterprise Project	166,876	-	(102,762)	-	-	64,114
Positive Lives Innovation Fund	3,365	38,913	(37,911)	-	-	4,367
SPOC	21,548	25,000	(38,314)	(8,234)	-	-
Refugee Support	-	336,261	(279,547)	-	-	56,714
South Petherton	-	10,826	(7,330)	-	-	3,496
VCSE Dementia Partnership	-	40,920	-	-	-	40,920
CSE	-	8,444	-	-	-	8,444
Total restricted funds	652,976	1,571,813	(1,732,613)	52,886	-	545,062
Total funds	1,283,949	3,096,678	(3,205,243)	-	(4,560)	1,170,824

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

21 Funds - Group & Charity (continued)

Village Agents - The Big Lottery Fund Reaching Communities programme exceptionally awarded a third, three year grant to fund Village Agent work until 2021, and funding was also received from the Bernard Herridge Trust (Hastoe Group). During 2019/20 additional funding has been secured from other sources including GP federations and Parish Councils.

Surviving Winter - funding from Somerset Community Foundation collected through donations of winter fuel allowances which our staff in the communities award to individuals in fuel poverty, or who need support to address feelings of isolation.

Diversity - BAME Engagement - funding was received from Somerset Community Foundation to employ two BAME Community Engagement workers covering the whole county. They engage with individuals and groups offering support and organising cultural awareness events. Funding has been received from Somerset Skills and Learning for delivery of English as a Second Language classes.

Ubuntu - a test and learn project until March 2024 to support High Intensity users in acute hospital A&E departments.

Adult Social Care Community Hubs -funding from Somerset County Council to collaborate with the Adult Social Care teams and support people with their social care needs. The pilot project using a practical, solution focused and personalised model was successful in improving quality of life and preventing individuals reaching crisis point, and has now been rolled out across Somerset until March 2024.

Crisis Fund - Funds have been received through donations and grants to enable Village, Carers, Community and Home First Agents to pay for essential items for individuals of all age who are in crisis.

Taunton Federation - funding from the Taunton Federation of GP Practices for Village Agents to work with individuals referred by the practices. This project has now combined with the Village Agent fund therefore the income received last year of £20,000 has been transferred to the Village Agent fund.

Transport Agent - funded by SCC West Somerset Opportunities Area grant to develop transport solutions in West Somerset.

MacMillan Agent - a project to employ a specialist Agent to work with Macmillan and its volunteers, supporting individuals affected by a cancer diagnosis and their families in Mendip and South Somerset.

Community Buildings support is funded by membership subscriptions and SLA funding from Taunton Deane Borough Council and Sedgemoor District Council to provide advice and support to Community Building's management committees on a wider range of issues including legislation, licensing and governance. This includes access to model documents and co-ordinating volunteers who undertake Hallmark accreditation.

CCG Cancer - funded by the CCG to support individuals and their families affected by cancer.

The **Somerset Society** Fund represents the residual funds of another charity and is held on specific trusts for Training and Education Initiatives.

The **Village Hall** Loan Fund represents funds available for loans at interest to Village Halls. With Board approval this fund has also been used during the year to fund Community Buildings Support. £3,000 will be held available for loans.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

21 Funds - Group & Charity (continued)

Digital Engagement - funding from the CCG towards their Digital Roadmap programme which has been used to purchase laptops for staff that comply with NHS requirements, and the balance will be promote digital skills in the community in partnership with ITHelp@Home.

The **Mendip Car Scheme** is a grant fund which develops car schemes or alternative ways of accessing services in the Mendip area. There are no active projects using this funding.

Transform Ageing - this is a match funded project with the Design Council to transform the experience of ageing for people in the South West and is being delivered with existing staff.

Mental Health Agents - a one year project funded by the CCG covering Sedgemoor and West Somerset, employing specialist Agents to support individuals with Mental Health conditions, referred by GPs.

Food Resilience - funding from SCC to support individuals in need during the pandemic with emergency food supplies and to give grants to community food groups to enable them to source sustainable solutions.

Children & Families Project - one year test and learn project in West Somerset, supporting Families at risk, in liaison with local schools.

Health Inequalities SDC - working with minority groups in Somerset to look at health inequalities with particular focus on Mental Health, Sexual Health, Domestic Violence and Vaccine engagement.

Interfaith and Belief - to establish an Interfaith forum in Somerset with the aim of fostering community cohesion between faith groups, understand the role faith and belief groups have in times of crisis, support faith groups supporting people affected by Covid and to map faith groups in Somerset.

Living Better WS - to provide Agent services in the Living Better Primary Care network in West Somerset.

Microenterprise Project - to address the backlog of people interested in becoming microproviders, to raise awareness of the microprovider project, align with Carers engagement work to build relationships.

Positive Lives Innovation Fund - test and learn project in South Somerset to support people who are either homeless, newly housed or are at risk of becoming homeless.

SPLW - previously Primary Care Network VAS but renamed during the year to SPLW (Social Prescribing Link Workers). Clinical Commissioning Group funding for the provision of Village Agent support for GP patients with long-term health problems in the North Sedgemoor area. We are working with GPs and other healthcare professionals using a social prescribing model.

SPOC (Single Point of Contact) - funding to support the Hospital Discharge Teams in the Acute hospitals, working with staff and agencies in those settings to support discharge of medically fit patients. This project has now combined with the Adult Social Care Community Hub therefore a transfer of the remaining SPOC balance has been made to the Adult Social Care Community Hub.

Refugee Support - funding through Somerset Council for Ukrainian Refugees currently up to November 2023.

South Petherton - funding an Agent/SPLW which is separate to the NHS contract.

VCSE Dementia Partnership - The VCSE Dementia Partnership is grant funding from Somerset Foundation Trust to the VCSE Dementia Partnership. Community Council Somerset will act as the lead organisations for the Information Packs and Carers Education workstreams. These include contribution to CCS Carers Packs, bespoke Dementia Support information sheets and delivery of Carers Education. Spending to be agreed by the Carers Education and Information Packs Working Groups and signed off by the Dementia Operational Oversight Group.

CSE - Centre for Sustainable Energy who are supporting Agent Training over 2022/23 and 2023/24.

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

21 Funds - Group & Charity (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Other gains/ (losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Unrestricted Funds	324,626	831,594	(628,949)	(65)	(5,901)	521,305
Designated						
Carers' Agents	185,544	377,268	(457,478)	-	-	105,334
Project Development	4,300	34	-	-	-	4,334
	<u>189,844</u>	<u>377,302</u>	<u>(457,478)</u>	<u>-</u>	<u>-</u>	<u>109,668</u>
Total unrestricted funds	<u>514,470</u>	<u>1,208,896</u>	<u>(1,086,427)</u>	<u>(65)</u>	<u>(5,901)</u>	<u>630,973</u>
Restricted funds						
Village Agents	112,533	19,132	(87,197)	(10,628)	-	33,840
Surviving Winter	30,208	29,681	(43,867)	-	-	16,022
Diversity	71,776	52,361	(79,845)	-	-	44,292
Ubuntu	73,948	-	(77,958)	4,010	-	-
Adult Social Care Community Hub	179,545	587,500	(593,278)	-	-	173,767
Crisis Fund	-	55,047	(37,928)	-	-	17,119
Taunton Federation	57	20,000	-	-	-	20,057
Transport Agent	4,821	-	(13,314)	8,493	-	-
Macmillan Agent	10,901	-	(175)	(1,810)	-	8,916
Community Buildings	34,781	18,100	(21,783)	-	-	31,098
CCG Cancer	6,013	71,000	(69,731)	-	-	7,282
Somerset Society	1,608	-	-	-	-	1,608
Village Hall	3,766	-	-	-	-	3,766
Digital Engagement	36,075	-	(1,536)	-	-	34,539
Mendip Car Scheme	12,986	-	-	-	-	12,986
Transform Ageing	26,716	-	-	-	-	26,716
Food Resilience	-	67,948	(67,948)	-	-	-
Children and Families Project	-	26,766	(23,385)	-	-	3,381
Health Inequalities SDC	-	14,000	(6,527)	-	-	7,473
Interfaith and Belief	-	18,752	(11,061)	-	-	7,691
Living Better WS	-	28,500	(17,866)	-	-	10,634
Microenterprise Project	-	173,000	(6,124)	-	-	166,876
Positive Lives Innovation Fund	-	13,415	(10,050)	-	-	3,365
SPLW	77,236	154,425	(231,661)	-	-	-
SPOC	-	25,000	(3,452)	-	-	21,548
	<u>682,970</u>	<u>1,374,627</u>	<u>(1,404,686)</u>	<u>65</u>	<u>-</u>	<u>652,976</u>
Total funds	<u>1,197,440</u>	<u>2,583,523</u>	<u>(2,491,113)</u>	<u>-</u>	<u>(5,901)</u>	<u>1,283,949</u>

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

22 Analysis of net assets between funds

Group

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2023 £
Fixed asset investments	72,462	-	72,462
Current assets	459,188	830,908	1,290,096
Current liabilities	(61,291)	(167,484)	(228,775)
Provisions	(3,034)	-	(3,034)
Total net assets	467,325	663,424	1,130,749
	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2022 £
Fixed asset investments	77,022	-	77,022
Current assets	444,982	929,675	1,374,657
Current liabilities	(47,005)	(117,691)	(164,696)
Provisions	(3,034)	-	(3,034)
Total net assets	471,965	811,984	1,283,949

Charity

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Fixed asset investments	72,462	-	72,462
Current assets	453,043	830,908	1,283,951
Current liabilities	(54,426)	(167,484)	(221,910)
Provisions	(3,034)	-	(3,034)
Total net assets	468,045	663,424	1,131,469
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Fixed asset investments	77,022	-	77,022
Current assets	444,982	929,675	1,374,657
Current liabilities	(47,005)	(117,691)	(164,696)
Provisions	(3,034)	-	(3,034)
Total net assets	471,965	811,984	1,283,949

The Community Council for Somerset
Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

23 Prior period adjustment

Group & Charity

Income and expenditure classification:

During the year it was identified that income totalling £579,186 within the SPLW restricted fund should be categorised as unrestricted income. Accordingly the prior period comparatives have been restated to reflect this correction.

The impact of this restatement is to reduce restricted income and increase unrestricted income by £579,186. In addition, the associated expenditure has been reallocated increasing unrestricted expenditure by £474,870 and reducing restricted expenditure by £474,870. There is no net impact on total income, expenditure or reserves from this adjustment.

The effect of the prior period adjustment on reserves as at 1 April 2022 is as follows:

	Unrestricted funds		Restricted funds	Total funds at 1 April 2022
	General £	Designated £	£	£
As previously reported	416,988	109,669	757,292	1,283,949
Reclassification of income	579,186	-	(579,186)	-
Reclassification of expenditure	(474,870)	-	474,870	-
As restated	521,304	109,669	652,976	1,283,949