

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

England & Wales · Charity number 1054282

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03181755](#)

**Registered** 1996-04-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Community House  
15 College Green  
Gloucester  
GL1 2LZ

**Phone** 01452528491

**Email** [info@grcc.org.uk](mailto:info@grcc.org.uk)

**Website** [www.grcc.org.uk](http://www.grcc.org.uk)

## Activities

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**Objects:** 1) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE RURAL COMMUNITY IN THE COUNTY OF GLOUCESTERSHIRE 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. 2) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END TO BRING TOGETHER REPRESENTATIVES OF THE VOLUNTARY ORGANISATIONS AND STATUTORY AUTHORITIES ENGAGED IN THE FURTHERANCE OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

**Activities:** GRCC is dedicated to enriching the lives of people living in rural Gloucestershire by supporting them through change and by enabling them to determine and develop their own communities

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** COUNTY OF GLOUCESTERSHIRE
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,251,972	£1,197,432	£1,816,633	33
2024-03-31	£1,682,478	£1,632,317	£1,760,070	52
2023-03-31	£1,873,911	£1,499,576	£1,629,247	51
2022-03-31	£1,586,047	£1,426,390	£1,241,173	53
2021-03-31	£1,532,468	£1,196,849	£1,078,027	53

## Trustees

Name	Role	Appointed
<b>Charles Coats</b>	Chair	2014-09-10
Alexandra Cottrell		2026-03-30
Dr David Elliott Drew		2024-05-21
Duncan McGaw		2017-07-31
Jasneet Kaur Sethi		2023-06-14
Micheal Sean McKeown		2026-03-30
Owen Lee		2024-05-21
ROGER GODWIN		2022-01-25
Robert Alexander Lloyd-Smith		2023-06-14
Stephanie Mary Layhe		2026-03-30

## Linked charities

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- 75TH ANNIVERSARY ENDOWMENT FUND (1054282-1)

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

England & Wales - Charity number 1054282

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# Accounts

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Charity registration number 1054282 (England and Wales)

Company registration number 03181755

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# GLoucestershire Rural Community Council

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Charles Coats - Chair Mrs Sally Lewis - Vice Chair Mr Duncan McGaw Mr Roger Godwin Mr Robert Lloyd-Smith Mrs Jasneet Sethi Mr Owen Lee Dr David Drew Mr David Norman
<b>Charity number</b>	1054282
<b>Company number</b>	03181755
<b>Registered office</b>	Community House 15 College Green Gloucester GL1 2LZ
<b>Auditor</b>	Griffiths Marshall 4th Floor Llanthony Warehouse The Docks Gloucester GL1 2EH
<b>Bankers</b>	The Co-operative Bank plc 14 Broadmead Bristol BS1 3HH
<b>Solicitors</b>	Veale Wasbrough Vizards LLP Narrow Quay House Narrow Quay Bristol BS1 4QA

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# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their report and financial statements for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### Public Benefit Statement

In line with GRCC's Mission Statement, all activities focus on our vision of active communities shaping their own futures. This is achieved through direct work with communities, our local knowledge, networks, professional services, and our influencing role. The business plan strategic objectives form the basis of the activity throughout the year.

#### Structure, governance and management

The organisation is a charitable company limited by guarantee incorporated April 1996, originally registered as a charity in May 1923. In 1996, the company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Charles Coats – Chair

Mrs Sally Lewis – Vice Chair

Mr Roger Godwin

Mr Duncan McGaw

Dr David Elliot Drew

(appointed 21 May 2024)

Mr Owen Lee

(appointed 21 May 2024)

Mr Robert Lloyd-Smith

Mrs Jasneet Sethi

Cllr David Foley Norman

(appointed 21 May 2024)

Trustees undergo an induction upon taking office with training necessary for their role including: Safeguarding; GDPR; Cyber Security. The Trustees complete a skills audit and review of roles to ensure the necessary skills and experience for oversight are sustained at board level.

Staff give regular presentations of GRCC's work at meetings of the Board of Trustees, which are held four times per year. A Trustee attends each monthly staff meeting throughout the year.

Meetings of the Board committees were held during the course of the year. The committees are:

- Governance
- Finance and Audit
- Marketing and Communications
- GRCC Centenary and Village of the Year

#### Organisational Structure

The Charity is controlled by the Board of Trustees, which meets four times per year attended by the Chief Executive and the Head of Finance. Responsibility for day-to-day management is delegated to the Chief Executive supported by the Senior Leadership Team.

The Senior Leadership Team during 2024-25 comprised:

- Barbara Piranty – Chief Executive
- Barbara Pond – Head of Operations and Business Development
- Russell Hayward – Head of Finance and Resources
- Angela Gilbert – Community Development Team Manager

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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During 2024-25 the SLT met regularly to share information, discuss topics in detail, and check progress of key elements of GRCC work.

Whole staff Team Meetings are held monthly in a hybrid of online and in person. Meetings of project teams are held weekly or monthly.

### Related Parties

GRCC is a founder member of ACRE (Action with Communities in Rural England), the national association of RCCs., and of Cirican Consulting, a Limited Liability Partnership established by 18 ACRE members to provide research and consultancy services, enabling members to bid for larger contracts than they would otherwise be unable to deliver. It was agreed by the partners that due to the changing external landscape and capacity issues, Cirican would be wound up and a final financial report be prepared for the end of 2024/25, with the remaining balance distributed to members.

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The continued representation of GRCC on local partnerships and organisations has proved invaluable to the Charity in maintaining and growing its reputation and profile, establishing improved links within the community and identifying relevant policy developments and prospective funding.

### Objectives and activities

The Board of Trustees annually reviews the strategic direction of GRCC which is encapsulated in the vision, mission, and values below. The strategic objectives inform the annual business plan which forms the basis of delivery throughout the year.

#### Vision

Support and empowering Gloucestershire's communities through change

#### Mission

To help build strong, healthy, sustainable communities in Gloucestershire using our knowledge, experience and networks.

#### Values

GRCC seeks to incorporate the following principles in all its activities:

- Pursuit of excellence and best value
- Partnership and collaboration
- Responsiveness and adaptability
- Inclusivity and equality
- Openness and accountability

#### Organisational aims

1. Ensure GRCC is fit for purpose, sustainable, and gives best value
2. Strengthen GRCC's role as rural specialists
3. Be the leader in sustainable community development
4. Be the first choice for VCSE infrastructure support, training and development
5. Raise the profile and reputation of the organisation

#### Achievements and Performance

##### 1. Ensure GRCC is fit for purpose, sustainable, and gives best value

The Board committees met several times through the course of the year. Board members have been identified to sit on these committees as leads with a role to oversee, scrutinise, and report back to the Board on activity and outcomes.

The following policies have been reviewed and updated: Health & Safety, Environment, Data Protection & Information Governance, IT & Communications, Comments and Complaints, Volunteering, Performance Review, Safeguarding, Confidentiality, Counter Fraud and Security Management, and Anti-Bribery. A new, standalone Lone Working Policy was created.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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A Reasonable Adjustments template has been developed, trialled, and implemented, based on the physical and mental health needs of staff. As a result, an adjustable / adaptable desk and ergonomic chair have been purchased for a member of staff in the main offices, purchase of specialist voice notetaking software for members of staff with conditions affecting the hands, and other, more subtle adjustments to the office environment and internal communications.

Continued development of renewal of strategic relationships as well as GRCC's record in delivery has resulted in the development of innovative new projects, and the continuation of existing contracts.

GRCC negotiated with Gloucestershire Health and Care NHS Trust for a 'proof of concept' role, Mental Health Navigator – VCSE & Faith Services, to be based at GRCC and a first for the county. Running from November 2024 to March 2025. The pilot successfully demonstrated that a Navigator placed within a VCS organisation could be successfully embedded within the Trust's Locality Community Partnership team and give the added value of being within a VCS organisation with its wider connections. Funding has been confirmed for an additional 12 months.

GRCC's Annual Physical Health Checks for Serious Mental Illness (SMI) project, which has seen a dramatic increase in the number of adults with SMIs taking up health checks alongside the GP surgeries participating in the project. Additional GP surgeries have been recruited and funding for the project has been confirmed for an additional 12 months.

GRCC's Digital initiatives are making significant achievements across community support, partnerships, marketing, and strategic planning. The National Lottery-funded ACORN (Advancing Communities through Outreach, Resources, and Nurturing) Project launched in January 2025, supporting VCSE organisations to build digital confidence, data literacy, and service accessibility for their clients including volunteer upskilling to enable better service user support. Funding from Tewkesbury Borough Council and Tewkesbury ILP for the Digital & Technology Navigator has been agreed for a further year. The innovative role supports digital inclusion, improves health outcomes, and builds digital literacy across the Borough, serving some of the most rurally isolated and vulnerable. Our DAISI (Digital Accessibility, Inclusion, Support, and Innovation) Project has 191 partners signed up to the cross sector partnership as at May 2025, and has 14 active delivery sites spread across the six county districts. GRCC was also approached to apply for a further £10,000 from the Electrical Safety Fund to expand the remit of the original grant to further support electronic safety initiatives across our digital projects.

The Community Wellbeing Service was due for recommissioning in Q3 of 2024/25; instead, notification was received in May 2024 that the service would be decommissioned at the end of September 2024. GRCC operated the service in two of the four rural districts: Cotswold and Stroud & Berkeley Vale. The Social Prescribers worked hard to exit their clients from the service, finding alternative support where appropriate, and making the process as positive as possible for their clients. Two members of staff were redeployed within GRCC and the redundancy consultation was completed for the rest of the team before project end on 30 September.

Recommissioning of the CASA contract, due in Q3 of 2024/25, was again postponed and GRCC asked to extend the contract for a further year. Due to the level of demand on the service, exceeding the referral limit agreed with commissioners for the year, the CASA team developed an innovative and streamlined assessment process which supported a successful refocus on signposting whilst identifying additional appropriate support. The 'drop ins' that run in venues across the county, have been going from strength to strength with increasing numbers of attendees reflecting the value of peer-to-peer support.

HR and personnel activities, including a focus on recruitment and retention, has helped to ensure that work plans and contracts can be sustained and outcomes achieved. The annual Safeguarding review was completed and the small number of recommended actions implemented. We also successfully completed the annual Data Security Protection Toolkit, which is a requirement for all our NHS contracts.

Investment continues to be made in GRCC's back-office infrastructure and building maintenance, including replacement of all radiators as a preventative measure, repairs to two chimneys and some roof tiles, repointing of the garden walls, and strengthening of the wall to the rear of the building.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 2. Strengthen GRCC's role as rural specialists

GRCC is part of the ACRE Network (the England-wide network of rural community councils) through which we receive funding from Defra to advance Defra's rural priorities. The priorities for 2024/25 were:

- Digital infrastructure
- Digital Skills and Inclusion
- Rural Life Opportunities
- Social Infrastructure
- Rural Transport
- Net Zero and Affordable Energy
- Housing and Planning
- Business Support and Social Enterprise Development

GRCC undertook a wide range of activities in support of these priorities. We were also part of the ACRE Rural Policy review committee, contributing to the development of ACRE's response to government.

As a rural specialist, GRCC is recognised as a strategic contributor to and / or is a member of several key groups, partnerships, and boards. These include:

- Gloucestershire Health and Wellbeing Partnership and core group, as well as membership of Exemplar Themes Steering Group and Cheltenham, Cotswold and Tewkesbury Integrated Locality Partnerships
- Gloucestershire Local Growth Plan
- Leadership Gloucestershire
- GFirst LEP Agri-Tech Food and Business Network
- Gloucestershire Local Nature Partnership
- The Naturally Healthy Leadership Group
- The Joint Strategic Needs Assessment (JSNA) planning group
- Mental Health Partnership Board
- Stroud Local Strategic Partnership
- Gloucestershire Strategic Housing Partnership
- VCS Emergencies Partnership – GRCC is local lead for Gloucestershire
- Membership of SHLAA (Strategic Housing Land Availability Assessment) panel at Forest of Dean District Council
- Gloucestershire Older Person's Association and Dementia Action Alliance Strategic Group

The CEO was invited to a round table discussion with Centre for Mental Health on policy relating to mental health access, healthcare, loneliness, and rural proofing. GRCC was the only VCS organisation present alongside NFU, BBC Children in Need, NHS Talking Therapies, MIND, other mental health support organisations, and a local authority. As part of Gloucestershire Health and Care NHS Foundation Trust's countywide consultation on 'Community Mental Health Transformation Plan', GRCC was able to share the barriers faced by rural communities in accessing mental health support. The Mental Health Commissioner met with GRCC to shape how services can be delivered in the county's rural areas as a result of our input to the consultation process.

GRCC's Digital workstream continues to develop and innovate, and our work in this area continues to receive local, national, and international recognition. We played a leading role in organising DATA Day, a landmark event to encourage collaboration and data-sharing among VCSE organisations. GRCC hosted a stand and delivered a talk, showcasing our digital equity work and reinforcing our leadership in the sector. Our presence at the Gloucestershire Employment, Health, Wellbeing & Inequalities Summit enabled us to highlight the impact of rural digital infrastructure on health inequalities, alongside the need to rural-proof health initiatives.

Continued collaboration with University of Gloucestershire as part of the EU-funded, cross-Europe RUSTIK Project position GRCC as a leader in driving rural digital equity and influencing policy through data-driven approaches and development of a data dashboard prototype, which will shortly be transferred to GRCC at the end of the project.

The CDT members continue to work hard to raise GRCC's profile and embed themselves in the rural districts / boroughs through good relationships with parish councils and communities, increasing our rural presence and activity. Our work includes engagement with parish and town councils on a range of issues, including: funding advice, community led planning options, NDPs and NDP reviews, and support with community consultation.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Affordable Housing project continues to develop, with the recruitment of a dedicated Rural Housing Enabler (RHE) for Tewkesbury Borough, funded by the Borough Council for 3 years, and the continuation of funding for DEFRA's national RHE programme for 2025/26. Our DEFRA-funded RHE has now completed training to become an accredited Community Led Housing Adviser.

GRCC was invited to attend the first strategic housing collaboration meeting, jointly chaired by the ICB Accountable Officer and the Chair of Gloucestershire Health and Care Trust. Initial discussions centred on housing and health, and how to better connect and collaborate with limited budgets to improve housing for all in Gloucestershire.

### **3. Be the leader in sustainable community development**

The work of GRCC's Community Development Team (CDT) has a strong focus on key developmental areas around climate change, digital, and mental health, through Levelling Up, UK Shared and Rural England Prosperity Funds, community resilience, and the districts' strategic objectives in these areas. GRCC was awarded contracts from Forest of Dean District Council, Cotswold District Council, and Tewkesbury Borough Council to undertake grant facilitation and administration on their behalf, in relation to distribution of monies from the UKSPF and REPF covering grants for energy efficiency, improving cultural, historical, and heritage institutions, and business grants.

Bespoke support has been provided to parishes and groups working on community-led planning initiatives, including existing and new NDPs, communities interested in developing Parish Plans, and provision options for community-led planning approaches. GRCC was invited to a meeting focusing on the major development at Ashchurch and Alderton, and is now working with both Parish Councils to test and further develop the Parish Priorities Toolkit developed by GRCC, Cotswold District Council, and Homes England. Support has included identification of digital infrastructure needs and of current transport provision, to be used to influence future planning applications, Section 106 agreements, and Community Infrastructure Levy spend.

We are seeking to build capacity on Neighbourhood Development Plans by organising and delivering training to the CDT and to our Housing Team, including inviting Essex RCC colleagues to run one of the sessions. This upskilling of the team will enable us to finalise the GRCC offer in response to the Localism Act, which has gained prominence in the priorities of the new government.

The CDT has also developed a Community Climate Action Plan toolkit, a community consultation tool designed to enable and empower communities to engage in climate action and work collaboratively to address challenges in their communities in a way that assists them in reducing the impact of their actions on climate change, or reducing the impact of climate change in their communities. We have successfully negotiated a collaboration with Forest of Dean District Council to 'test and trial' the toolkit with a rural community as part of the District Council's Climate Emergency Agenda.

GRCC has been identified as the local representative for Gloucestershire for the VCS Emergencies Partnership (VCSEP). This gives us the opportunity to be a conduit for national advice and guidance in tackling emergencies, but also to be able to share ideas and suggestions from communities in the county.

GRCC is leading on a new project 'Connecting Communities' based in the north Cotswolds, the most rurally isolated and dispersed part of the county. This is a capacity building project to increase community resilience and to reduce social isolation and loneliness, mental health and wellbeing, which are the main health issues for those living in the area. We successfully recruited for a Connecting Communities Project Officer, whose responsibilities will include running the Moreton Hub at Jameson Court and building a database of activities to help people to become more connected. Project activity includes funding applications to lever resources needed for the project, and a successful application has already resulted in £7,500 towards the project.

Support and advice continued to be provided to village halls and community buildings across the county, through our in-person Community Buildings Network meetings, our regular e-newsletter updates to the network, and on an individual basis. This has included advice on the ACRE-managed Platinum Jubilee Village Hall Fund; and online information session for halls in Gloucestershire was developed and delivered to encourage halls to apply. Partnership working with GAPTC included joint provision of training to parish and town councils on village halls, governance, and parish council roles and responsibilities. An increasing number of parish councils are being asked to take over running of village halls, and councillors need to understand the implications of doing so.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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In addition, support and advice has been provided to groups interested in Community Asset Transfer to save their local pubs and other buildings. A Community Asset Transfer project has been discussed with Brockworth Parish Council involving setting up a GP surgery for the parish. GRCC provided support through the development of a business case to put to parish councillors.

#### **4. Be the first choice for VCSE infrastructure support, training and development**

GRCC continues to support and empower the VCS through its networks, forums and training including the activity around the Volunteering Collaborative. The Collaborative brings together partners from public, private, and voluntary sector to look at how volunteering and volunteering infrastructure can be improved throughout the county. We have been leading focus groups around the county and running an online survey to capture volunteers' views as part of the Collaborative's focus on hearing the voices of volunteers. GRCC has also developed an insights paper on Equality, Diversity, and Inclusion for consideration, having identified this as a continuing issue through our VCS networks.

Our dedicated VCSE Advice Officer is facilitator for the Collaborative and is further developing GRCC's role as VCSE infrastructure support provider, particularly in the urban centres of Cheltenham and Gloucester. This includes work, funded by Gloucestershire County Council, to support BAME Carers' organisations with business planning, including CIC advice. The VCSE Advice Officer was able to work with one organisation over a number of months to assist them to apply to become a Charitable Incorporated Organisation (CIO).

GRCC developed and delivered a series of five Volunteer Managers' workshops, starting in November 2024, alongside continuing to deliver VCS Trustees' Roles & Responsibilities training. We also continue to support VCS organisations across the county with funding advice.

#### **5. Raise the profile and reputation of the organisation**

GRCC's marketing and communications team, comprising a Digital Content Officer and Social Media Assistant, have increased our profile through regular social media posts, news items on the website, and reviewing and refreshing marketing materials for projects, including posters, flyers, pull-up banners, and dedicated campaigns. Specific marketing campaigns were run in line with themed national weeks, including Volunteers' Week, Trustees' Week, Rural Housing Week, Mental Health Week, Dementia Awareness Week, and Digital Week.

A new, refreshed GRCC website has been in development during 2024/25 and was launched in May 2025. In addition to the main GRCC social media channels, there are dedicated Instagram and Facebook channels for the CASA service, new Instagram and Facebook channels set up for the DAISI Project, and the Affordable Housing team also has a dedicated Instagram channel.

We continue to raise our profile and reputation through the building and strengthening of cross-sector and community partnerships. Our e-newsletter 'Newsbites' is sent out monthly to over 1,000 subscribers. In addition, we send out regular e-newsletters to the members of the Cheltenham and Cotswold 'Know Your Patch' Networks, the VCS networks, and the Community Buildings networks, and a new regular e-newsletter has been launched for the DAISI Partnership.

Our Technology and Digital Social Prescribing Link Worker and Digital and Technology Navigator (Tewkesbury Borough) attended the International Social Prescribing Conference in London, with the Navigator speaking on a panel, alongside Sir Michael Marmot, and highlighting the importance of digital access in social prescribing. Her contributions and the roles specifically attracted significant attention as a best practice model of innovation. Our Digital Inclusion Manager and Digital and Technology Navigator were invited to attend The Good Things Foundation's event at the House of Lords, celebrating strides being made towards bridging the digital divide and fostering digital equity across the UK, with our work in Gloucestershire being seen as an exemplar in the digital space.

GRCC has been nominated by the UK National Commission for UNESCO for the UNESCO Ethical AI Award, in formal recognition of our role in driving ethical, accessible, and community-led digital transformation.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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GRCC has a longstanding relationship with BBC Radio Gloucestershire and Cotswold Life magazine. Over the course of the year, we have appeared on both Radio Gloucestershire and the Gloucestershire pages of the BBC News website in relation to our current work streams. Pieces have included: the 3G switch off; how technology can support the elderly; our digital support group set up by a number of older ladies in Gotherington; the CASA team. GRCC's CEO was also invited to join the judging panel for Radio Gloucestershire's 'Make A Difference Awards', with attendance at the awards ceremony in September. National media coverage has included BBC1's The One Show featuring a film about DAISI and our digital work.

A key area of GRCC's profile-raising for 2025 is the Village of the Year Awards, which launched at the end of January. The awards ceremony will be held on 17th July 2025 at Highnam Court in Gloucester. BBC Radio Gloucestershire has already covered the competition, and Cotswold Life will be covering the ceremony and winners.

### **Investment Policy**

Any operating funds within the financial year that are not required immediately are invested in COIF Deposit Account. The Charity's Endowments Funds are invested in named COIF accounts, other than the Goodeve Legacy which is invested in MG Charifund.

### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at not less than 6 months' operating costs, plus a provision for employment liabilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Based on the accounts to 31 March 2025 this target level would be £247,663, whilst freely available unrestricted reserves are shown as £1,551,634. The Charity also holds £215,624 in restricted funds and a permanent endowment of £49,375.

GRCC owns Community House, 15 College Green, Gloucester (all but "The Archway" room over the flying freehold into Miller's Green). The latest freehold valuation has indicated a RICS "Red Book" figure of around £400,000, as against a net book value of £16,801.

### **Risk Management**

The Board of Trustees maintains a risk register and has assessed the major risks to which the Charity is exposed, and are satisfied those systems are in place to mitigate exposure to the major risk. GRCC systems and procedures have been reviewed in conjunction with staff and Trustees in order to mitigate risks to the Charity. This includes the forthcoming major changes to the county and country in terms of Devolution, Local Government Reorganisation, the demise of the districts/borough councils and NHS reconfiguration.

GRCC is developing future areas of work and priorities in response to these changes and local need and the Charity continues to have available for use its Trading subsidiary "GRCC Solutions Ltd" as appropriate.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices of GRCC and regular reports are produced for the Senior Leadership Team and Board of Trustees, for discussion and action.

### **Plans for Future Periods**

The Business Plan Strategic Priorities for 2022-25 are being refreshed to set the scene for the organisational and individual work plans going forward for 2025-2028. An evaluation of current partnerships, gaps, and areas of growth and development undertaken with GRCC staff at the recent Staff and Trustees Away Day is informing the development of future strategic priorities. A Delivery Plan will be drafted to reflect the changes and focus, to best serve our communities in Gloucestershire in the coming years.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Statement of Trustees' responsibilities

The Trustees, who are also the directors of Gloucestershire Rural Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charity will continue in operation.

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

### Auditor

Griffiths Marshall were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The Trustees' report was approved by the Board of Trustees.

### Disclosure of Information to Auditor

Each of the Trustees has confirmed that here is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Mr Charles Coats - Chair

Mrs Sally Lewis - Vice Chair

Dated: 16 December 2025

Dated: 16 December 2025

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### Opinion

We have audited the financial statements of Gloucestershire Rural Community Council (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

We gained an understanding of the legal and regulatory framework applicable to Gloucestershire Rural Community Council and the industry in which it operates and, considered the risk of acts by Management and directors of Gloucestershire Rural Community Council which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006 and Employment Law. We made enquiries of the Directors to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

# **GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

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**Stephen Humphries (Senior Statutory Auditor)**

For and on behalf of Griffiths Marshall, Statutory Auditor

Chartered Accountants

4th Floor

Llanthony Warehouse

The Docks

Gloucester

GL1 2EH

16 December 2025

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
<b>Income from:</b>									
Donations and legacies	3	4,704	78,829	-	83,533	2,335	145,692	-	148,027
Charitable activities	4	989	1,053,639	-	1,054,628	-	1,595,848	-	1,595,848
Other trading activities	5	6,818	8,228	-	15,046	569	1,672	-	2,241
Investments	6	90,409	5,413	2,943	98,765	73,504	3,679	2,897	80,080
<b>Total income and endowments</b>		<u>102,920</u>	<u>1,146,109</u>	<u>2,943</u>	<u>1,251,972</u>	<u>76,408</u>	<u>1,746,891</u>	<u>2,897</u>	<u>1,826,196</u>
<b>Expenditure on:</b>									
Raising funds	7	-	-	-	-	25,856	-	-	25,856
Charitable activities	8	4,130	1,193,302	-	1,197,432	(27,739)	1,634,200	-	1,606,461
<b>Total expenditure</b>		<u>4,130</u>	<u>1,193,302</u>	<u>-</u>	<u>1,197,432</u>	<u>(1,883)</u>	<u>1,634,200</u>	<u>-</u>	<u>1,632,317</u>
Net gains/(losses) on investments	12	-	-	2,023	2,023	-	-	(881)	(881)
<b>Net income/(expenditure)</b>		<u>98,790</u>	<u>(47,193)</u>	<u>4,966</u>	<u>56,563</u>	<u>78,291</u>	<u>112,691</u>	<u>2,016</u>	<u>192,998</u>
Transfers between funds		(116,509)	119,452	(2,943)	-	78,787	(75,890)	(2,897)	-
<b>Net movement in funds</b>	13	<u>(17,719)</u>	<u>72,259</u>	<u>2,023</u>	<u>56,563</u>	<u>157,078</u>	<u>36,801</u>	<u>(881)</u>	<u>192,998</u>
<b>Reconciliation of funds:</b>									
Fund balances at 1 April 2024		<u>1,569,353</u>	<u>143,365</u>	<u>47,352</u>	<u>1,760,070</u>	<u>1,412,275</u>	<u>106,564</u>	<u>48,233</u>	<u>1,567,072</u>
<b>Fund balances at 31 March 2025</b>		<u>1,551,634</u>	<u>215,624</u>	<u>49,375</u>	<u>1,816,633</u>	<u>1,569,353</u>	<u>143,365</u>	<u>47,352</u>	<u>1,760,070</u>

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

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		20,739		25,405
Investments	16		50,375		50,352
			<u>71,114</u>		<u>75,757</u>
<b>Current assets</b>					
Debtors	17	83,315		203,246	
Cash at bank and in hand		1,873,175		1,793,935	
		<u>1,956,490</u>		<u>1,997,181</u>	
<b>Creditors: amounts falling due within one year</b>	18	(210,971)		(312,868)	
<b>Net current assets</b>			<u>1,745,519</u>		<u>1,684,313</u>
<b>Total assets less current liabilities</b>			<u>1,816,633</u>		<u>1,760,070</u>
<b>The funds of the charity</b>					
Endowment funds	22		49,375		47,352
Restricted income funds	23		215,624		143,365
Unrestricted funds	24		1,551,634		1,569,353
			<u>1,816,633</u>		<u>1,760,070</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16 December 2025

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company registration number 03181755 (England and Wales)

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Gloucestershire Rural Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 15 College Green, Gloucester, GL1 2LZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds represent grants received for specific purposes, less revenue expenditure incurred. Where the grant was received for capital purposes, the expenditure has been capitalised and is included in fixed assets.

Endowment funds represents the net assets, including unrealised gains on the investment of the Goodeve Legacy.

#### 1.4 Income

Legacies, donations, gifts and bank interest are accounted for when they are received unless amounts receivable can be determined with reasonable accuracy.

Income from sales of donated goods is recognised when the goods are sold.

Grant income:

- Grants received for specific purposes are recorded as restricted grants in the period in which the grant related as directed by the donor.
- Grants received for a specific future period are recorded as restricted grants when received but deferred and held as a creditor until the period in which they relate.
- Grants which relate to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Endowment fund income is unrestricted.

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recorded on the accruals basis and liabilities are included when the legal obligation has been created.

Expenditure in charitable activities represents the costs incurred in carrying out the charitable objectives of the project.

Governance costs represent the cost of general administration functions of the charity.

Basis of apportionment of expenditure:

- Staff costs are allocated on a basis of time spent on each category of activity.
- Premises costs are allocated to direct charitable support costs.
- Depreciation provision is allocated on the basis of use of the assets.
- All other overheads are allocated to projects as a percentage of direct expenditure.

As a registered charity, the activities are generally exempt from Income Tax and Capital Gains Tax in connection with its direct charitable purpose, but not from VAT.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% reducing balance
Fixtures, fittings & equipment	3 years straight line or specific to length of project
Computer equipment	3 years straight line or specific to length of project

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Deferred income

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

### 2 Critical accounting estimates and judgements

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

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

### 3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	3,499	-	3,499	4,309
Grants receivable	-	77,820	77,820	142,593
Membership fees	1,205	1,009	2,214	1,125
	<u>4,704</u>	<u>78,829</u>	<u>83,533</u>	<u>148,027</u>
For the year ended 31 March 2024	<u>2,335</u>	<u>145,692</u>		<u>148,027</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Voluntary Income

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<b>Grants receivable for core activities</b>				
ACRE (DEFRA)	-	39,220	39,220	39,220
ACRE RHE	-	-	-	17,161
Cotswold District Council	-	13,100	13,100	13,100
Stroud District Council	-	11,000	11,000	11,000
Forest of Dean District Council	-	7,500	7,500	7,500
Tewkesbury Borough Council	-	7,000	7,000	7,000
Glos Vol Collaborative	-	-	-	43,572
Other	-	-	-	4,040
	-	77,820	77,820	142,593
For the year ended 31 March 2024	-	142,593		

### 4 Charitable activities

	2025 £	2024 £
Project funding	1,054,628	492,574
Wellbeing Services	-	1,103,274
	1,054,628	1,595,848
Analysis by fund		
Unrestricted funds	989	-
Restricted funds	1,053,639	1,595,848
	1,054,628	1,595,848

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Consultancy Income	6,818	8,228	15,046	569	1,672	2,241

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Investments

	Unrestricted funds	Restricted funds	Endowment funds general	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Rental income	6,748	1,848	-	8,596	13,343
Goodeve income	-	-	2,943	2,943	2,897
Interest receivable	83,661	3,565	-	87,226	63,840
	<u>90,409</u>	<u>5,413</u>	<u>2,943</u>	<u>98,765</u>	<u>80,080</u>
For the year ended 31 March 2024	<u>73,504</u>	<u>3,679</u>	<u>2,897</u>		<u>80,080</u>

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Costs of generating funds</b>		
Staff costs	-	25,856
	<u>-</u>	<u>25,856</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Charitable activities

	Total 2025	Total 2024
	£	£
Staff costs	744,963	1,122,886
Depreciation and impairment	4,371	11,946
Charitable expenditure	31,108	161,301
ICT costs	10,266	24,035
Premises	13,820	109,650
Office costs	9,155	15,635
Administration costs	2,335	6,744
	<u>816,018</u>	<u>1,452,197</u>
Grant funding activities	65,519	14,126
Share of support costs (see note 9)	276,208	97,289
Share of governance costs (see note 9)	39,687	42,850
	<u>1,197,432</u>	<u>1,606,462</u>
<b>Analysis by fund</b>		
Unrestricted funds	4,130	(27,738)
Restricted funds	1,193,302	1,634,200
	<u>1,197,432</u>	<u>1,606,462</u>

### 9 Support costs

	Support costs £	Governance costs £	2025		Governance costs £	2024
			Support costs £	£		£
Staff costs	161,009	32,026	193,035	97,289	23,187	120,476
Depreciation	5,642	-	5,642	-	-	-
Premises costs	61,135	-	61,135	-	-	-
Other support costs	48,422	-	48,422	-	-	-
Audit fees	-	7,176	7,176	-	6,540	6,540
Legal and professional	-	80	80	-	13,122	13,122
Other costs	-	405	405	-	-	-
	<u>276,208</u>	<u>39,687</u>	<u>315,895</u>	<u>97,289</u>	<u>42,849</u>	<u>140,138</u>
Analysed between						
Charitable activities	<u>276,208</u>	<u>39,687</u>	<u>315,895</u>	<u>97,289</u>	<u>42,849</u>	<u>140,138</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	30	49
Management and administration	3	3
Total	<u>33</u>	<u>52</u>

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	808,419	1,099,946
Social security costs	70,297	82,879
Other pension costs	53,580	67,637
Staff training, life insurance and travel	5,702	18,756
	<u>937,998</u>	<u>1,269,218</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 to £70,000	<u>1</u>	<u>-</u>

The number of staff with benefits accruing are as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Defined contribution scheme	<u>33</u>	<u>52</u>

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>204,207</u>	<u>194,162</u>

### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Gains and losses on investments

	Endowment funds 2025 £	Endowment funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	2,023	(881)

### 13 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,176	6,540
Depreciation of owned tangible fixed assets	8,013	12,299
Impairment of investments	2,000	-

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2024	56,606	36,564	63,935	157,105
Additions	-	3,347	-	3,347
Disposals	-	(16,286)	-	(16,286)
At 31 March 2025	56,606	23,625	63,935	144,166
<b>Depreciation and impairment</b>				
At 1 April 2024	39,456	35,038	57,206	131,700
Depreciation charged in the year	349	2,270	5,394	8,013
Eliminated in respect of disposals	-	(16,286)	-	(16,286)
At 31 March 2025	39,805	21,022	62,600	123,427
<b>Carrying amount</b>				
At 31 March 2025	16,801	2,603	1,335	20,739
At 31 March 2024	17,150	1,526	6,729	25,405

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Fixed asset investments

	Unlisted investments £	Other investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2024	47,352	3,000	50,352
Valuation changes	2,023	-	2,023
	<u>49,375</u>	<u>3,000</u>	<u>52,375</u>
At 31 March 2025	49,375	3,000	52,375
	<u>49,375</u>	<u>3,000</u>	<u>52,375</u>
<b>Impairment</b>			
At 1 April 2024	-	-	-
Impairment losses	-	2,000	2,000
	<u>-</u>	<u>2,000</u>	<u>2,000</u>
At 31 March 2025	-	2,000	2,000
	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>Carrying amount</b>			
At 31 March 2025	49,375	1,000	50,375
	<u>49,375</u>	<u>1,000</u>	<u>50,375</u>
At 31 March 2024	47,352	3,000	50,352
	<u>47,352</u>	<u>3,000</u>	<u>50,352</u>
		<b>2025</b>	<b>2024</b>
Other investments comprise:	<b>Notes</b>	<b>£</b>	<b>£</b>
Investments in joint ventures		1,000	3,000
		<u>1,000</u>	<u>3,000</u>

GRCC originally invested £3,000 into Cirican LLP (OC429471) as part of a collaborative effort by 18 rural community councils to provide research and consultancy services. The partnership is registered at Community House, 15 College Green, Gloucester, United Kingdom, GL1 2LZ

Cirican LLP is deemed an associate to GRCC but the results are immaterial to the financial statements.

### 17 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	68,843	182,915
Other debtors	-	6,736
Prepayments and accrued income	14,472	13,595
	<u>83,315</u>	<u>203,246</u>
	<u>83,315</u>	<u>203,246</u>

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Creditors falling due within one year

		2025 £	2024 £
Other taxation and social security		4,754	5,868
Deferred income	19	154,537	233,122
Trade creditors		24,562	42,859
Accruals		27,118	31,019
		<u>210,971</u>	<u>312,868</u>

### 19 Deferred income

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Gloucestershire County Council	11,700	66,444
CLH Project	-	10,000
Cheltenham BC	5,667	5,666
Stroud District Council	1,000	-
Freeman Homes	1,000	-
Barnwood Trust	3,000	-
Renishaw	3,000	-
Tewksbury Borough Council	31,500	-
Peer Support	1,200	1,200
ACRE RHE	-	18,437
NHS Gloucestershire - Physical Health	41,800	40,920
NHS Gloucestershire - Virtual Wards	26,667	40,000
NHS Gloucestershire - Other	4,875	8,616
Cotswold District Council	20,729	35,535
National Centre Rural Health	2,400	2,600
Electrical Safety First	-	3,704
	<u>154,537</u>	<u>233,122</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

### 20 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £53,580 (2024 - £67,637).

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 21 Related party transactions

#### GRCC Solutions Ltd

The charity controls GRCC Solutions Ltd, a company limited by guarantee, by way of the directors. There is a deed of covenant in place to donate profits to GRCC. The results of the company are considered immaterial to the accounts.

### 22 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 April 2024 £	Incoming resources £	Transfers £	Gains and losses £	At 31 March 2025 £
Permanent endowments	47,352	2,943	(2,943)	2,023	49,375
	<u>47,352</u>	<u>2,943</u>	<u>(2,943)</u>	<u>2,023</u>	<u>49,375</u>

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Transfers £	Gains and losses £	At 31 March 2024 £
Permanent endowments	48,233	2,897	(2,897)	(881)	47,352
	<u>48,233</u>	<u>2,897</u>	<u>(2,897)</u>	<u>(881)</u>	<u>47,352</u>

### 23 Restricted funds

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
GRCC (see below)	142,791	1,146,109	(1,193,302)	119,452	215,050
Barnwood Trust	574	-	-	-	574
	<u>143,365</u>	<u>1,146,109</u>	<u>(1,193,302)</u>	<u>119,452</u>	<u>215,624</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 23 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
GRCC	105,990	643,617	(626,203)	19,387	142,791
Wellbeing	-	1,103,274	(1,007,997)	(95,277)	-
Barnwood Trust	574	-	-	-	574
	<u>106,564</u>	<u>1,746,891</u>	<u>(1,634,200)</u>	<u>(75,890)</u>	<u>143,365</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 23 Restricted funds

(Continued)

	Balance at 1 April 2024		Incoming	Outgoing	Movement in funds		Balance at 31 March 2025
	£	£			£	£	
Community Wellbeing	-	-	66,478	(79,838)	13,360	-	-
Stroud Flood Resilience	1,358	-	-	(2,545)	1,187	-	-
Rural Housing Enabler	15,200	69,299	-	(77,034)	-	-	7,465
GVC	-	71,428	-	(56,032)	(7,374)	-	8,022
Rustik	2,673	37,558	-	(41,018)	787	-	-
Chel Flood Wardens	3,692	-	-	(1,859)	-	-	1,833
Rural Support	-	39,353	-	(41,618)	2,265	-	-
Tewkesbury Flood Resilience	-	10,000	-	(14,953)	4,953	-	-
ACRE RHE	-	61,489	-	(80,834)	19,345	-	-
Digi Hubs & Support	-	25,237	-	(37,954)	12,717	-	-
Gloucester BAME	-	4,200	-	(5,092)	892	-	-
Cheltenham VCS Support	-	34,523	-	(35,096)	573	-	-
Welfare Calls Pilot	34	5,820	-	(7,382)	1,556	-	28
Social Prescribers	-	88,361	-	(88,893)	532	-	-
Know Your Patch Network Cheltenham	-	15,000	-	(10,992)	-	-	4,008
Know Your Patch Network Cotswolds	-	15,000	-	(11,152)	-	-	3,848
FOD Resilience	1,747	-	-	(3,244)	1,497	-	-
Cotswold Flood Wardens	10,310	14,000	-	(17,329)	-	-	6,981
ESHO GEM	6,920	29,120	-	(38,978)	2,938	-	-
ACRE Rural Proofing	82	200	-	(131)	-	-	151
SDC Cycling & Walking	4,576	-	-	-	(4,576)	-	-
Stroud Hubs Support	3,067	-	-	(1,492)	-	-	1,575
Good Things Foundation	-	10,362	-	(8,950)	-	-	1,412
Grant Admin FODDC & CDC	-	19,400	-	(11,294)	(8,106)	-	-
Grant Admin TBC	13,213	9,730	-	(19,861)	(3,082)	-	-
Electrical Safety	-	13,704	-	(2,930)	-	-	10,774
Older Peoples Fund	63,904	-	-	-	-	-	63,904
Fowler Wright Fund	16,015	796	-	-	-	-	16,811
Anniversary Fund	-	2,768	-	-	(2,768)	-	-
SDC - SLA	-	11,185	-	(18,638)	7,453	-	-
TBC - SLA	-	7,000	-	(21,084)	14,084	-	-
FOD - SLA	-	7,500	-	(19,568)	12,068	-	-
CDC - SLA	-	13,100	-	(23,676)	10,576	-	-
VCS Partnerships & Training	-	7,000	-	(3,860)	696	-	3,836
Village of the Year	-	5,000	-	(6,757)	1,757	-	-
Cotswold ILP Fund	-	5,806	-	(5,924)	118	-	-
Moreton Hub	-	-	-	(6,881)	6,881	-	-
Virtual Wards	-	40,000	-	(10,668)	-	-	29,332
Community Led Housing	-	20,000	-	(2,281)	-	-	17,719
TVC RHE	-	30,500	-	(30,755)	255	-	-
GHC MH Navigator	-	18,999	-	(18,686)	(313)	-	-
Consultancy	-	7,573	-	(7,413)	(160)	-	-

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 23 Restricted funds (Continued)

Acorn National Lottery	-	42,338	(23,110)	-	-	19,228
TBC Digital & Technology	-	55,000	(44,806)	-	-	10,194
Inde - CALMHS & CASA	-	105,519	(116,138)	10,619	-	-
Inde - CWS	-	84,834	(103,565)	18,731	-	-
Inde - NHS Health Checks	-	40,920	(32,991)	-	-	7,929
Donations	-	9	-	(9)	-	-
	<u>142,791</u>	<u>1,146,109</u>	<u>(1,193,302)</u>	<u>119,452</u>	<u>-</u>	<u>215,050</u>

### 24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>1,569,353</u>	<u>102,920</u>	<u>(4,130)</u>	<u>(116,509)</u>	<u>1,551,634</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	<u>1,412,275</u>	<u>76,408</u>	<u>1,883</u>	<u>78,787</u>	<u>1,569,353</u>

### 25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Tangible assets	20,739	-	-	20,739
Investments	1,000	-	49,375	50,375
Current assets/(liabilities)	<u>1,529,895</u>	<u>215,624</u>	<u>-</u>	<u>1,745,519</u>
	<u>1,551,634</u>	<u>215,624</u>	<u>49,375</u>	<u>1,816,633</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 25 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Tangible assets	25,405	-	-	25,405
Investments	3,000	-	47,352	50,352
Current assets/(liabilities)	1,540,948	143,365	-	1,684,313
	<u>1,569,353</u>	<u>143,365</u>	<u>47,352</u>	<u>1,760,070</u>

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

England & Wales - Charity number 1054282

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# Accounts

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**Draft Financial Statements**

**Charity registration number 1054282**

**Company registration number 03181755 (England and Wales)**

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Charles Coats - Chair Mrs Sally Lewis - Vice Chair Mr Duncan McGaw Mr Roger Godwin Mr Robert Lloyd-Smith Mrs Jasneet Sethi
<b>Charity number</b>	1054282
<b>Company number</b>	03181755
<b>Registered office</b>	Community House 15 College Green Gloucester GL1 2LZ
<b>Auditor</b>	Griffiths Marshall 4th Floor Llanthony Warehouse The Docks Gloucester GL1 2EH
<b>Bankers</b>	The Co-operative Bank plc 14 Broadmead Bristol BS1 3HH
<b>Solicitors</b>	Veale Wasbrough Vizards LLP Narrow Quay House Narrow Quay Bristol BS1 4QA

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their report and financial statements for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

**Public Benefit Statement**

In line with GRCC's Mission Statement, all activities focus on our vision of active communities shaping their own futures. This is achieved through direct work with communities, our local knowledge, networks, professional services, and our influencing role. The business plan strategic objectives form the basis of the activity throughout the year.

**Structure, governance and management**

The organisation is a charitable company limited by guarantee incorporated April 1996, originally registered as a charity in May 1923. In 1996, the company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Charles Coats – Chair

Mrs Sally Lewis – Vice Chair

Mr Roger Godwin

Mr Paul Hinchcliffe

(resigned 14 November 2023)

Cllr Stephen Hirst

(resigned 19 February 2023)

Mr Robert Lloyd-Smith

(appointed 14 June 2023)

Mr Duncan McGaw

Mrs Jasneet Sethi

(appointed 14 June 2023)

Trustees undergo an induction upon taking office with training necessary for their role including: Safeguarding; GDPR; Cyber Security. The Trustees complete a skills audit and review of roles to ensure the necessary skills and experience for oversight are sustained at board level.

Staff give regular presentations of GRCC's work at meetings of the Board of Trustees, which are held four times per year. A Trustee attends each monthly staff meeting throughout the year.

Meetings of the Board committees were held during the course of the year. The committees are:

- Governance
- Finance and Audit
- Marketing and Communications
- GRCC Centenary and Village of the Year

**Organisational Structure**

The Charity is controlled by the Board of Trustees, which meets four times per year attended by the Chief Executive and the Head of Finance. Responsibility for day-to-day management is delegated to the Chief Executive supported by the Senior Leadership Team.

The Senior Leadership Team during 2023-24 comprised:

- Barbara Piranty – Chief Executive
- Barbara Pond – Head of Operations and Business Development
- Russell Hayward – Head of Finance and Resources
- Cynthia Kerr – Senior Operations Manager (Independence Trust)
- Angela Gilbert – Community Development Team Manager

During 2023-24 the SLT met regularly to share information, discuss topics in detail, and check progress of key elements of GRCC work.

Whole staff Team Meetings are held monthly in a hybrid of online and in person. Meetings of project teams are held weekly or monthly.

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# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Related Parties

GRCC is a founder member of ACRE (Action with Communities in Rural England), the national association of RCCs., and of Cirican Consulting, a Limited Liability Partnership established by 18 ACRE members to provide research and consultancy services, enabling members to bid for larger contracts than they would otherwise be unable to deliver.

At the start of 2023/24, GRCC was the sole member of Independence Trust. Following the transfer of Independence Trust to GRCC in August 2020 and extensive discussions with SLT and members of the Board, it was proposed and agreed that GRCC undertake a full merger with Independence Trust. The merger process, including TUPE of staff, novation of contracts, lease arrangements, and transfer of Trustees, was conducted throughout 2022/23 and was completed in June 2023.

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The continued representation of GRCC on local partnerships and organisations has proved invaluable to the Charity in maintaining and growing its reputation and profile, establishing improved links within the community and identifying relevant policy developments and prospective funding.

### Objectives and activities

The Board of Trustees annually reviews the strategic direction of GRCC which is encapsulated in the vision, mission, and values below. The strategic objectives inform the annual business plan which forms the basis of the activity throughout the year.

### Vision

Support and empowering Gloucestershire's communities through change

### Mission

To help build strong, healthy, sustainable communities in Gloucestershire using our knowledge, experience and networks.

### Values

GRCC seeks to incorporate the following principles in all its activities:

- Pursuit of excellence and best value
- Partnership and collaboration
- Responsiveness and adaptability
- Inclusivity and equality
- Openness and accountability

### Organisational aims

1. Ensure GRCC is fit for purpose, sustainable, and gives best value
2. Strengthen GRCC's role as rural specialists
3. Be the leader in sustainable community development
4. Be the first choice for VCSE infrastructure support, training and development
5. Raise the profile and reputation of the organisation

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and Performance**

**1. Ensure GRCC is fit for purpose, sustainable, and gives best value**

The full merger of GRCC and Independence Trust was completed at the beginning of June 2023, with Independence Trust maintaining its external identity and branding. Following this, a Trustee away day was held on 25 July, led by independent consultant Clare Davis and focusing on the merger, integration of Trustees, and visioning for the organisation and priorities going forward. A full operational post-merger integration plan was developed and implemented, aligning processes, practices and teams, allowing full integration and cost savings to be made.

Following the merger, the regular policy review and refresh process included the alignment of GRCC and Independence Trust policies and procedures. A comprehensive revision of the Employee Handbook has been completed; the Hybrid and Flexible Working Policy has been amended to reflect current working practices following Covid; and the following policies have been reviewed or are being reviewed and updated: Information Technology & Communications; Data Protection and Information Governance; Equality & Diversity; Recruitment; Volunteer; Staff Expenses; Safeguarding; Flexible & Hybrid Working.

The GRCC survey of Parish and Town Councils, community projects, and VCS organisations was conducted. This helps us to understand the priorities for communities and how they have changed since our previous survey following on from the pandemic. The results help us shape our business priorities and offer to communities going forward.

The Board committees met several times through the course of the year. Board members have been identified to sit on these committees as leads with a role to oversee, scrutinise, and report back to the Board on activity and outcomes.

Continued development or renewal of strategic relationships has resulted in additional newly commissioned pieces of work, such as the energy and digital audit of village halls in Cotswold and Forest of Dean District Council areas, which led to GRCC being commissioned to administer their UKSPF / REPF grant programmes as part of the then government's Levelling Up agenda. GRCC was also commissioned to administer these grants programmes for Tewkesbury Borough Council.

Our Digital Inclusion work has seen a number of successful bids, including a National Lottery Reaching Communities bid; an award from the Good Things Foundation for GRCC to act as a Digital Ambassador; funding from Tewkesbury ILP and Tewkesbury Borough Council for a Digital & Technology Navigator, a new initiative to support digital inclusion, improve health outcomes, and build digital literacy across Tewkesbury Borough, and funding from North Cotswolds PCN for the North Cotswold Digital & Technology Social Prescribing Link Worker. Our DAISI (Digital, Accessibility, Inclusion, Support & Innovation) Project is going from strength to strength, with 168 partners signed up the partnership as at July 2024. GRCC is being recognised at a strategic level, both countywide and nationally, as a leader and 'go to' specialist in organisational digital upskilling and in overcoming digital exclusion and isolation.

Following the recommissioning process in Q3 of 2023/24 the CALMHS contract was awarded to Rethink. The TUPE transfer of CALMHS staff and closure of offices in Stroud and Cheltenham were managed in Q4. GRCC was asked to extend the CASA contract for a further year, with recommissioning scheduled for Q3 2024/25.

HR and personnel activities, including a focus on recruitment and retention, has helped to ensure that work plans and contracts can be sustained and outcomes achieved. The annual Safeguarding review was completed and the small number of recommended actions implemented. We also successfully completed the annual Data Security Protection Toolkit, which is a requirement for all our NHS contracts.

Investment continues to be made in GRCC's back-office infrastructure and building maintenance, including painting of exterior walls and window frames, replacement of worn carpets, and restoration of windows on the front stairs landing whose frames were rotting.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Strengthen GRCC's role as rural specialists**

GRCC is part of the ACRE Network (the England-wide network of rural community councils) through which we receive funding from Defra to advance Defra's rural priorities. The priorities for 2023/24 were:

- Digital infrastructure
- Digital Skills and Inclusion
- Rural Life Opportunities
- Social Infrastructure
- Rural Transport
- Net Zero and Affordable Energy
- Housing and Planning
- Business Support and Social Enterprise Development

GRCC undertook a wide range of activities in support of these priorities. We were also part of the ACRE Rural Policy review committee, contributing to the development of ACRE's response to government. GRCC was chosen as one of the RCCs to take part in the ACRE evaluation of Defra funding, connecting the independent evaluation team to SLT, the Community Development Team (CDT), and communities supported using this funding.

Our Digital Inclusion Manager has been gaining recognition at a national level for his role and activities, being invited to deliver a national presentation on Inclusive Service Design and Accessibility for rural communities as part of Digital Leaders Week, run by Public Sector Insight.

The presentation reached over 170 individuals from local and central government and the VCSE sector across the UK. In addition, the DAISI Project has distributed 15,000 SIM cards over 12 months, featured on BBC1's 'The One Show', and took part in two interviews on Radio Gloucestershire on digital equity and the 3G switch off.

GRCC and University of Gloucestershire finalised our first paper for the RUSTIK project, highlighting the insufficient digital support and infrastructure in rural Gloucestershire, the ageing population and outward migration of the younger population, climate change data, and the lack of benchmarking mechanisms and evaluation to address climate change. We now move onto 'Workplan 4' and it has been agreed that the priority should be Digital Inclusion, which ties in with other GRCC work strands to help develop a social model for Digital Inclusion and shape and influence cross sector emerging policies on this theme. There are currently no existing Digital Inclusion policies and it demonstrates our ability to strategically influence on behalf of our communities. RUSTIK is a European project looking at sustainability and future proofing of rural communities.

The CDT members continue to work hard to raise GRCC's profile and embed themselves in the rural districts / boroughs through good relationships with parish councils and communities, increasing our rural presence and activity. Our work includes engagement with parish and town councils on a range of issues, including: funding advice, community led planning options, NDPs and NDP reviews, and support with community consultation.

As a rural specialist, GRCC is recognised as a strategic contributor and is a member of, and contributed to, several key groups, partnerships, and board. These include:

- Gloucestershire Health and Wellbeing Partnership, including membership of Exemplar Themes Steering Group
- GFirst LEP Agri-Tech Food and Business Network
- Gloucestershire Local Nature Partnership
- The Naturally Healthy Leadership Group
- The Joint Strategic Needs Assessment (JSNA) planning group
- Cheltenham, Cotswold, and Tewkesbury Integrated Locality Partnerships

Continued relationship building with the Executive Director of Adult Social Care and Communities, the Director of Public Health, and engagement with the development of the Integrated Care Strategy has enabled GRCC to ensure rural access, deprivation and the importance of rural proofing remain high on the agenda. Following the success of the partnership between GRCC, NFU, RABI and the ICS on health checks for farmers at the regular Cirencester Cattle market (with over 50 blood pressure checks undertaken to date), discussions have taken place around widening this offer to mental health awareness, information, and sign posting.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The Affordable Housing project continues to build from strength-to-strength with the recruitment in February of a Rural Housing Enabler funded by Defra's national RHE programme, adding capacity to the work of the existing Affordable Housing Manager and Gloucestershire Rural Housing Partnership. This will include catching up on 'lost opportunities' resulting from the pandemic. We have also been commissioned to run Community Led Housing Pilots in Cotswold and Stroud Districts, although it is hard for potential groups wishing to pursue this model to access meaningful funding, a national issue that is stalling deliverability of group schemes. Agreement has been reached with Tewkesbury Borough Council to fund a dedicated Rural Housing Enabler for 3 years working specifically in the borough.

**3. Be the leader in sustainable community development**

The work of our Community Development Team has a strong focus on key developmental areas around climate change, digital, and mental health through Levelling Up, UK Shared and Rural England Prosperity Funds, increased Flood Warden presence, and the districts' strategic objectives in these areas. Presentations were made to new district councillors following the local elections in May 2023 to help promote and share the work that we do.

We were awarded additional funding by Stroud District Council for consultation work with parish and town councils regarding the development of cycle and footpaths in the district. The fund is for active travel infrastructure to help more people travel actively in the district, i.e., walking route maps, bike storages, e-bike chargers, etc. In addition, specific funding was awarded for our Community Capacity Builder to help support three community hubs based in the Stroud district with governance issues and improving the understanding of the key components of running a successful community hub.

GRCC held discussions with North Cotswold Primary Care Network (PCN) who agreed to finance a pilot Social Prescribing Link Worker (SPLW) for Technology and Digital Inclusion, for which we successfully recruited, alongside the existing SPLW for Children and Young People, and the SPLW for Adults. The Technology and Digital Inclusion SPLW is a flagship role for the PCN and a first nationally. Initial meetings with health professionals demonstrated a real need. A volunteer group has been established in Bourton-on-the-Water where people can get assistance with learning how to use apps, including the NHS app, to support their health, as well as being helped to learn how to use digital and technology more generally.

Agreement for a second 'test and learn' digital pilot was agreed with Tewkesbury Borough Council, with funding provided for a Digital and Technology Navigator, a role with a wider health and wellbeing and employment remit. This is a specialist bottom-up project and role collecting data around the digital and technology needs of Tewkesbury Borough and working with those in the most remote areas in digital poverty, with the project beginning in April 2024.

The Community Wellbeing Service in Cotswolds has continued to run the Moreton-in-Marsh and Stow-on-the-Wold community drop-in hubs, with attendance increasing over the course of the year, and new partners approaching GRCC to connect with clients through the hubs. In addition, GRCC was awarded funding by the Cotswold ILP to develop a range of activities to address early intervention on the ILP's key themes around frailty and pre-frailty. These have included an arts and crafts group for people with Fibromyalgia, a volunteer allotment group for older people, seated yoga, and T'ai Chi.

The Stroud and Berkeley Vale CWS has continued to successfully meet targets set by the service commissioners, a significant achievement given the growing number of SPLWs employed directly by the NHS. The ICS commissioned GRCC to run the 'Connect & Prevent' project, a volunteer call programme pilot for vulnerable people in Berkeley Vale to help reduce hospital admissions and readmissions. This is being managed by CWS.

Support and advice continued to be provided to village halls and community buildings across the county, through our in-person Community Buildings Network meetings, our regular e-newsletter updates to the network, and on an individual basis. Bespoke support has been provided to parishes and groups working on community-led planning initiatives, including existing and new NDPs, communities interested in developing Parish Plans, and provision of options for community-led planning approaches. Support and advice have also been provided to groups interested in Community Asset Transfer to save their local pubs.

**4. Be the first choice for VCSE infrastructure support, training and development**

GRCC continues to support and empower the VCS through its networks, forums and training including the activity around the Volunteering Collaborative. GRCC has been awarded an additional 3-years of funding to facilitate the Volunteering Collaborative Network. The Collaborative brings together partners from public, private, and voluntary sector to look at how volunteering and volunteering infrastructure can be improved throughout the county.

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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Our dedicated VCSE Advice Officer is facilitator for the Collaborative and is further developing GRCC's role as VCSE infrastructure support provider, particularly in the urban centres of Cheltenham and Gloucester. GRCC was awarded dedicated funding by Gloucestershire County Council to work with BAME Carers' support organisations with business planning, including CIC advice.

The Community Development Team has been approached to quote to provide support on governance by Gloucester City Council, which indicates that the CDT has been successful at raising awareness and building good relationships with the city council, which has been a gap area for GRCC until now.

**5. Raise the profile and reputation of the organisation**

GRCC's marketing and communications team, comprising a Digital Content Officer and Social Media Assistant working under the Digital Inclusion Manager and Chief Executive, have increased our profile through regular social media posts, news items on the website, and reviewing and refreshing marketing materials for projects, including posters, flyers and dedicated campaigns. Specific marketing campaigns were run in line with themed national weeks, including Volunteers' Week, Trustees' Week, Rural Housing Week and Digital Week. A new, refreshed GRCC website is currently in development.

We continue to raise our profile and reputation through the building and strengthening of cross-sector and community partnerships. Our e-newsletter 'Newsbites' is sent out monthly to over 1,000 subscribers. In addition, we send out regular e-newsletters to the members of the Cheltenham and Cotswold 'Know Your Patch' Networks, the VCS networks, and the Community Buildings networks, and a new regular e-newsletter is being developed for the DAISI Partnership.

GRCC has a longstanding relationship with BBC Radio Gloucestershire and Cotswold Life magazine, appearing a number of times over the course of the year in relation to our centenary and current work streams, including digital; affordable housing; the CWS team; the Village Halls energy and digital audit survey for Forest of Dean and Cotswold District Councils; issues around mental health support access in rural areas, informed by the EFRA Select Committee report for which GRCC provided oral evidence in May, and our VCSE Advice Officer's sponsored hair cut for a children's cancer charity. We have also appeared in Cotswold Life in relation to our centenary. GRCC was also invited to join the judging panel for Radio Gloucestershire's 'Make A Difference Awards', with attendance at the awards ceremony in September.

GRCC received national coverage with appearances on The One Show, BBC Breakfast News, and Radio 4's Today programme with both the digital and Affordable Housing teams.

A key area of GRCC's profile-raising throughout 2023 was the centenary celebrations, leading up to and culminating in an event alongside our AGM on 20th July 2023 at Maisemore Village Hall. Approximately 80 cross-sector partners, GRCC Life Vice Presidents, and staff and Trustees past and present attended. The event focused on GRCC 'Then and Now', linking the past work of our founders with current and future activity. A specially designed logo appeared on the website, all marketing and communications material, letterheads, email signatures, etc.

GRCC was recruited as a Good Things Foundation Digital Inclusion Ambassador, which comes with a small amount of funding to support networking with organisations on a national level. We have been commended by GTF as a lead in Digital Inclusion and GRCC has been name-checked at both local and national level.

Our investment in time and resources in raising and building GRCC's profile, reputation and relationships over 2023-24 has reaped rewards with districts and boroughs asking for our help and support again.

**Investment Policy**

Any operating funds within the financial year that are not required immediately are invested in a COIF Deposit Account. The Charity's Endowments Funds are invested in named COIF accounts, other than the Goodeve Legacy which is invested in MG Charifund.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at not less than 6 months' operating costs, plus a provision for employment liabilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Based on the accounts to 31 March 2024 this target level would be £128,614, whilst freely available unrestricted reserves are shown as £1,569,353. The Charity also holds £143,365 in restricted funds and a permanent endowment of £47,352.

GRCC owns Community House, 15 College Green, Gloucester (all but "The Archway" room over the flying freehold into Miller's Green). The latest freehold valuation has indicated a RICS "Red Book" figure of around £400,000, as against a net book value of £17,150.

### **Risk Management**

The Board of Trustees maintains a risk register and has assessed the major risks to which the Charity is exposed, and are satisfied those systems are in place to mitigate exposure to the major risk. GRCC systems and procedures have been reviewed in conjunction with staff and Trustees in order to mitigate risks to the Charity.

GRCC is developing future areas of work in response to a local need. The Charity continues to have available for use its Trading subsidiary "GRCC Solutions Ltd" as appropriate.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices of GRCC and regular reports are produced for the Senior Leadership Team and Board of Trustees, for discussion and action.

### **Plans for Future Periods**

Plans are in place to review and refresh GRCC's Strategic Priorities for 2022-25 and reset individual team and organisational work plans going forward. The project teams and Senior Leadership Team will be consulted later in 2024 to review priorities and identify new areas of work or development of existing work which will feed into the revised Strategic Priorities document for 2025/26. An Operational Plan will then be drafted to reflect the changes and adjustments alongside the refreshed performance reviews and job descriptions.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Statement of Trustees' responsibilities

The Trustees, who are also the directors of Gloucestershire Rural Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charity will continue in operation.

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

### Auditor

Griffiths Marshall were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

### Disclosure of Information to Auditor

Each of the Trustees has confirmed that here is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

**The Trustees' report was approved by the Board of Trustees.**

.....  
Mr Charles Coats - Chair

**Dated:** .....

.....  
Mrs Sally Lewis - Vice Chair

**Dated:**.....

# GLoucestershire Rural Community Council

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2024*

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The Trustees, who are also the directors of Gloucestershire Rural Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charity will continue in operation.

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

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### Opinion

We have audited the financial statements of Gloucestershire Rural Community Council (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## GLoucestershire Rural Community Council

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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##### Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

##### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

We gained an understanding of the legal and regulatory framework applicable to Gloucestershire Rural Community Council and the industry in which it operates and, considered the risk of acts by Management and directors of Gloucestershire Rural Community Council which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006 and Employment Law. We made enquiries of the Directors to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

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**Stephen Humphries (Senior Statutory Auditor)**  
for and on behalf of Griffiths Marshall

.....

**Chartered Accountants**  
**Statutory Auditor**

4th Floor  
Llanthony Warehouse  
The Docks  
Gloucester  
GL1 2EH

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
<b>Income from:</b>									
Donations and legacies	3	2,335	145,692	-	148,027	45,232	105,998	-	151,230
Charitable activities	4	-	1,595,848	-	1,595,848	-	1,653,534	-	1,653,534
Other trading activities	5	569	1,672	-	2,241	44,381	23,170	-	67,551
Investments	7	73,504	3,679	2,897	80,080	16,637	-	1,837	18,474
<b>Total income and endowments</b>		<u>76,408</u>	<u>1,746,891</u>	<u>2,897</u>	<u>1,826,196</u>	<u>106,250</u>	<u>1,782,702</u>	<u>1,837</u>	<u>1,890,789</u>
<b>Expenditure on:</b>									
Raising funds	6	25,856	-	-	25,856	23,547	-	-	23,547
Charitable activities	8	(27,739)	1,634,200	-	1,606,461	160,289	1,377,915	-	1,538,204
<b>Total expenditure</b>		<u>(1,883)</u>	<u>1,634,200</u>	<u>-</u>	<u>1,632,317</u>	<u>183,836</u>	<u>1,377,915</u>	<u>-</u>	<u>1,561,751</u>
Net gains/(losses) on investments	11	-	-	(881)	(881)	-	-	(3,139)	(3,139)
<b>Net income</b>		<u>78,291</u>	<u>112,691</u>	<u>2,016</u>	<u>192,998</u>	<u>(77,586)</u>	<u>404,787</u>	<u>(1,302)</u>	<u>325,899</u>
Transfers between funds		78,787	(75,890)	(2,897)	-	327,311	(327,311)	(1,837)	(1,837)
<b>Net movement in funds</b>	10	<u>157,078</u>	<u>36,801</u>	<u>(881)</u>	<u>192,998</u>	<u>249,725</u>	<u>77,476</u>	<u>(3,139)</u>	<u>324,062</u>
<b>Reconciliation of funds:</b>									
Fund balances at 1 April 2023		<u>1,412,275</u>	<u>106,564</u>	<u>48,233</u>	<u>1,567,072</u>	<u>1,162,531</u>	<u>27,270</u>	<u>51,372</u>	<u>1,241,173</u>
<b>Fund balances at 31 March 2024</b>		<u>1,569,353</u>	<u>143,365</u>	<u>47,352</u>	<u>1,760,070</u>	<u>1,412,256</u>	<u>104,746</u>	<u>48,233</u>	<u>1,565,235</u>

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

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL****BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		25,405		37,703
Investments	16		50,352		51,233
			<u>75,757</u>		<u>88,936</u>
<b>Current assets</b>					
Debtors	17	203,246		215,235	
Cash at bank and in hand		1,793,935		1,625,797	
		<u>1,997,181</u>		<u>1,841,032</u>	
<b>Creditors: amounts falling due within one year</b>	19	(312,868)		362,896	
<b>Net current assets</b>			<u>1,684,313</u>		<u>1,478,136</u>
<b>Total assets less current liabilities</b>			<u>1,760,070</u>		<u>1,567,072</u>
<b>The funds of the charity</b>					
Endowment funds	18		47,352		48,233
Restricted income funds	24		143,365		106,563
Unrestricted funds			1,569,353		1,412,276
			<u>1,760,070</u>		<u>1,567,072</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....  
Mr Charles Coats - Chair  
**Treasurer**

.....  
Mrs Sally Lewis - Vice Chair  
**Treasurer**

Company registration number 03181755 (England and Wales)

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2024**

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**1 Critical accounting estimates and judgements**

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

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

**2 Accounting policies**

**Charity information**

Gloucestershire Rural Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 15 College Green, Gloucester, GL1 2LZ.

**2.1 Accounting convention**

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements have been presented on a group basis. On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within.

**2.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds represent grants received for specific purposes, less revenue expenditure incurred. Where the grant was received for capital purposes, the expenditure has been capitalised and is included in fixed assets.

Endowment funds represents the net assets, including unrealised gains on the investment of the Goodeve Legacy.

**NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 MARCH 2024***

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**2 Accounting policies**

**(Continued)**

**2.4 Income**

Legacies, donations, gifts and bank interest are accounted for when they are received unless amounts receivable can be determined with reasonable accuracy.

Income from sales of donated goods is recognised when the goods are sold.

Grant income:

- Grants received for specific purposes are recorded as restricted grants in the period in which the grant related as directed by the donor.
- Grants received for a specific future period are recorded as restricted grants when received but deferred and held as a creditor until the period in which they relate.
- Grants which relate to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

Endowment fund income is unrestricted.

**2.5 Expenditure**

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recorded on the accruals basis and liabilities are included when the legal obligation has been created.

Expenditure in charitable activities represents the costs incurred in carrying out the charitable objectives of the project.

Governance costs represent the cost of general administration functions of the charity.

Basis of apportionment of expenditure:

- Staff costs are allocated on a basis of time spent on each category of activity.
- Premises costs are allocated to direct charitable support costs.
- Depreciation provision is allocated on the basis of use of the assets.
- All other overheads are allocated to projects as a percentage of direct expenditure.

As a registered charity, the activities are generally exempt from Income Tax and Capital Gains Tax in connection with its direct charitable purpose, but not from VAT.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**2 Accounting policies**

**(Continued)**

**2.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% reducing balance
Fixtures, fittings & equipment	3 years straight line or specific to length of project
Computer equipment	3 years straight line or specific to length of project

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**2.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

**2.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**2.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**2.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****2 Accounting policies****(Continued)*****Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2.13 Deferred income**

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

**3 Voluntary Income**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	1,210	3,099	4,309	66,801
Subscriptions & Memberships	-	-	-	1,109
Grants receivable	-	142,593	142,593	83,320
Membership fees	1,125	-	1,125	-
	<u>2,335</u>	<u>145,692</u>	<u>148,027</u>	<u>151,230</u>
<b>For the year ended 31 March 2023</b>	<u>45,232</u>	<u>105,998</u>		<u>151,230</u>

**Unrestricted**    Restricted

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****3 Voluntary Income****(Continued)**

	<b>funds 2024 £</b>	<b>funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Grants receivable for core activities</b>				
ACRE (DEFRA)	-	39,220	39,220	39,220
ACRE RHE	-	17,161	17,161	-
Cotswold District Council	-	13,100	13,100	13,100
Stroud District Council	-	11,000	11,000	11,000
Forest of Dean District Council	-	7,500	7,500	5,000
Tewkesbury Borough Council	-	7,000	7,000	7,000
Glos Vol Collaborative	-	43,572	43,572	-
Other	-	4,040	4,040	8,000
	-	142,593	81,860	83,320

**4 Charitable activities**

	<b>2024 £</b>	<b>2023 £</b>
Project funding	492,574	493,298
Wellbeing Services	1,103,274	1,160,236
	1,595,848	1,653,534
Analysis by fund		
Restricted funds	1,595,848	1,653,704

**5 Income from other trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Consultancy Income	569	1,672	2,241	44,381	23,170	67,551

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****6 Expenditure on raising funds**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Costs of generating funds</b>		
Other fundraising costs	-	282
Staff costs	25,856	23,265
	<u>25,856</u>	<u>23,547</u>

**7 Investments**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds general 2024 £	Total 2023 £
Rental income	13,343	-	-	10,467
Goodeve income	-	-	2,897	1,837
Interest receivable	60,161	3,679	-	6,170
	<u>73,504</u>	<u>3,679</u>	<u>2,897</u>	<u>18,474</u>
<b>For the year ended 31 March 2023</b>	<u>16,637</u>	<u>-</u>	<u>1,837</u>	<u>18,474</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****8 Charitable activities**

	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>
Staff costs	1,122,886	983,805
Depreciation and impairment	11,946	13,091
Charitable expenditure	161,301	104,748
ICT costs	24,035	18,781
Premises	109,650	97,759
Office costs	15,635	12,908
Administration costs	6,744	8,959
	<u>1,452,197</u>	<u>1,240,051</u>
Grant funding activities	14,126	29,831
Share of support costs (see note 13)	97,289	173,388
Share of governance costs (see note 13)	42,850	32,759
	<u>1,606,462</u>	<u>1,476,029</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,634,200	98,114
Restricted funds	(27,738)	2,230,363
	<u>1,606,462</u>	<u>2,328,477</u>

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year.

**10 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,540	4,080
Depreciation of owned tangible fixed assets	12,299	9,028
	<u>18,839</u>	<u>13,108</u>

**11 Gains and losses on investments**

	<b>Endowment funds 2024</b>	<b>Endowment funds 2023</b>
	<b>£</b>	<b>£</b>
Gains/(losses) arising on:		
Revaluation of investments	(881)	(3,139)
	<u>(881)</u>	<u>(3,139)</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**13 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>		<b>Governance costs</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	97,289	23,187	120,476	117,081	20,571	137,652
Support costs	-	-	-	56,257	-	56,257
			-			
Audit fees	-	6,540	6,540	-	9,360	9,360
Legal and professional	-	13,122	13,122	-	2,217	2,217
Other costs	-	-	-	-	610	610
	<u>97,289</u>	<u>42,849</u>	<u>140,138</u>	<u>173,338</u>	<u>32,758</u>	<u>206,096</u>
Analysed between						
Charitable activities	<u>97,289</u>	<u>42,849</u>	<u>140,138</u>	<u>173,338</u>	<u>32,758</u>	<u>206,096</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****14 Employees****Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	49	48
Management and administration	3	3
	<u>52</u>	<u>51</u>

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,099,946	973,830
Social security costs	82,879	77,863
Other pension costs	67,637	66,665
Staff training, life insurance and travel	18,756	26,364
	<u>1,269,218</u>	<u>1,144,722</u>

There were no employees whose annual remuneration was £60,000 or more.

Number of staff with benefits accruing under:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Money purchase scheme	<u>52</u>	<u>51</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****15 Tangible fixed assets**

	Land and buildings	Fixtures, fittings & equipment	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	56,606	51,260	109,106	216,972
Disposals	-	(14,696)	(45,171)	(59,867)
At 31 March 2024	<u>56,606</u>	<u>36,564</u>	<u>63,935</u>	<u>157,105</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	39,105	48,208	91,955	179,268
Depreciation charged in the year	351	1,526	10,422	12,299
Eliminated in respect of disposals	-	(14,696)	(45,171)	(59,867)
At 31 March 2024	<u>39,456</u>	<u>35,038</u>	<u>57,206</u>	<u>131,700</u>
<b>Carrying amount</b>				
At 31 March 2024	<u>17,150</u>	<u>1,526</u>	<u>6,729</u>	<u>25,405</u>
At 31 March 2023	<u>17,501</u>	<u>3,052</u>	<u>17,151</u>	<u>37,704</u>

**16 Fixed asset investments**

	Unlisted investments	Other investments	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2023	48,233	3,000	51,233
Valuation changes	(881)	-	(881)
At 31 March 2024	<u>47,352</u>	<u>3,000</u>	<u>50,352</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>47,352</u>	<u>3,000</u>	<u>50,352</u>
At 31 March 2023	<u>48,233</u>	<u>3,000</u>	<u>51,233</u>
Other investments comprise:	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		£	£
Investments in joint ventures		<u>3,000</u>	<u>3,000</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****16 Fixed asset investments****(Continued)**

GRCC invested £3,000 into Cirican LLP (OC429471) as part of a collaborative effort by 18 rural community councils to provide research and consultancy services. The partnership is registered at Community House, 15 College Green, Gloucester, United Kingdom, GL1 2LZ

Cirican LLP is deemed an associate to GRCC but the results are immaterial to the consolidated group accounts.

**17 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	182,915	196,740
Other debtors	6,736	6,736
Prepayments and accrued income	13,595	11,759
	<u>203,246</u>	<u>215,235</u>

**18 Endowment funds**

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
<b>Permanent endowments</b>	48,233	2,897	(2,897)	(881)	47,352
	<u>48,233</u>	<u>2,897</u>	<u>(2,897)</u>	<u>(881)</u>	<u>47,352</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
<b>Permanent endowments</b>	51,372	1,837	(1,837)	(3,139)	48,233
	<u>51,372</u>	<u>1,837</u>	<u>(1,837)</u>	<u>(3,139)</u>	<u>48,233</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****18 Creditors falling due within one year**

		<b>2024</b>	<b>2023</b>
		£	£
Other taxation and social security		5,863	12,377
Deferred Income	<b>19</b>	233,122	282,569
Trade creditors		42,859	33,980
Other creditors		-	9,608
Accruals		31,019	24,362
		<u>312,863</u>	<u>362,896</u>

**18 Deferred income**

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Gloucestershire County Council	66,444	75,000
CLH Project	10,000	10,000
Cheltenham BC	5,666	5,666
Flood Warden	-	11,667
Glos Voluntary Collaboration	-	6,667
Personal Health Grant	-	4,737
Digihubs	-	37,800
ESHQ Q1	-	9,200
NHS Vaccination Programme	-	40,000
Barnwood Trust	-	16,893
Discharge Hub 3	-	45,960
Armed Forces Link Worker	-	17,780
Peer Support	1,200	1,200
ACRE RHE	18,437	-
NHS Gloucestershire - Physical Health	40,920	-
NHS Gloucestershire - Virtual Wards	40,000	-
NHS Gloucestershire - Other	8,616	-
Cotswold District Council	35,535	-
National Centre Rural Health	2,600	-
Electrical Safety First	3,704	-
	<u>233,122</u>	<u>282,570</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****19 Retirement benefit schemes****Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £67,637 (2023 - £66,665).

**20 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate compensation	194,162	180,855

**GRCC Solutions Ltd**

The charity controls GRCC Solutions Ltd, a company limited by guarantee, by way of the directors. There is a deed of covenant in place to donate profits to GRCC. The results of the company are considered immaterial to the group accounts..

**Independence Trust**

On 12th June 2023 Independence Trust merged with its parent charity Gloucestershire Rural Community Council (Charity no. 1054282). At this point all assets and liabilities were transferred and Independence Trust ceased to operate as a standalone entity. All Charitable services will continue within Gloucestershire Rural Community Council.

In the previous accounting period to 31 March 2023, the accounts of Independence Trust form part of the consolidated group accounts of Gloucestershire Rural Community Council to 31 March 2023.

In the period to 31 March 2024 Gloucestershire Rural Community Council did not charge Independence Trust for management and overhead services. (2023 - £180,855)

**21 Restricted Funds**

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
GRCC (See below)	105,991	643,616	(626,203)	19,387	142,791
Wellbeing	-	1,103,274	(1,007,997)	(95,277)	-
Barnwood trust	574	-	-	-	574
	<u>106,565</u>	<u>1,746,890</u>	<u>(1,634,200)</u>	<u>(75,890)</u>	<u>143,365</u>

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****21 GRCC Restricted funds**

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming	Outgoing	Transfers	
	£	£	£	£	£
Community Wellbeing	-	132,795	145,613	12,818	-
Stroud Flood Resilience	-	3,500	(2,142)	-	1,358
Rural Housing Enabler	18,313	54,250	(57,363)	-	15,200
GVC	-	43,572	(34,814)	(8,758)	-
Rustik	-	30,441	(27,768)	-	2,673
Chel Flood Wardens	-	5,833	(2,141)	-	3,692
Rural Support	-	39,220	(40,098)	878	-
CDC Cost of Living	-	-	(195)	195	-
Tewkesbury Flood Resilience	-	10,000	(7,863)	(2,137)	-
ACRE RHE	-	17,161	(17,231)	70	-
Digi Hubs	-	43,545	(35,167)	(8,378)	-
Gloucester BAME	-	3,837	(3,865)	28	-
Cheltenham VCS Support	-	35,639	(37,708)	2,069	-
Welfare Calls Pilot	-	3,250	(3,216)	-	34
Cotswold IPL Fund	-	299	(299)	-	-
Social Prescribers	-	62,563	(62,495)	(68)	-
Know Your Patch Network Cheltenham	-	12,000	(9,059)	(2,941)	-
Know Your Patch Network Cotswolds	-	12,000	(8,811)	(3,189)	-
FOD Resilience	-	3,500	(1,753)	-	1,747
Covid Prevention Grant	-	-	(7,798)	7,798	-
Cotswold Flod Wardens	-	17,500	(7,190)	-	10,310
ESHO GEM	8,581	32,505	(34,166)	-	6,920
ACRE Rural Proofing	-	2,400	(2,318)	-	82
SDC Cycling & Walking	-	5,000	(424)	-	4,576
Stroud Hubs Support	-	5,000	(1,933)	-	3,067
Village Hall audit	-	4,600	(4,546)	(54)	-
Good Things Foundation	-	5,000	(26)	(4,974)	-
Grant Admin FODDC & CDC	-	-	(2,222)	2,222	-
Grant Admin TBC	-	14,595	(1,382)	-	13,213
Electrical Safety	-	1,296	(1,296)	-	-
Older Peoples Fund	63,904	-	-	-	63,904
Fowler Wright Fund	15,193	822	-	-	16,015
Anniversary Fund	-	2,857	-	(2,857)	-
SDC - SLA	-	11,000	(15,239)	4,239	-
TBC - SLA	-	7,000	(18,054)	11,054	-
FOD - SLA	-	7,500	(12,720)	5,220	-
CDC - SLA	-	13,100	(19,288)	6,188	-
	<u>105,991</u>	<u>643,616</u>	<u>(626,203)</u>	<u>19,387</u>	<u>142,791</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024*****Analysis of net assets between funds**

	<b>Restricted</b>	<b>Endowment</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2024 are represented by:				
Tangible assets		-	25,405	25,405
Investments	-	47,352	3,000	50,352
Current assets/(liabilities)	143,365	-	1,540,948	1,684,313
	<u>143,365</u>	<u>47,352</u>	<u>1,569,353</u>	<u>1,760,070</u>
	<u><u>143,365</u></u>	<u><u>47,352</u></u>	<u><u>1,569,353</u></u>	<u><u>1,760,070</u></u>

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

England & Wales - Charity number 1054282

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# Accounts

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Charity registration number 1054282

Company registration number 03181755 (England and Wales)

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Charles Coats - Chair Mrs Sally Lewis - Vice Chair Mr Duncan McGaw Cllr Stephen Hirst Mr Roger Godwin Mr Adrian Hinchcliffe
<b>Charity number</b>	1054282
<b>Company number</b>	03181755
<b>Registered office</b>	Community House 15 College Green Gloucester GL1 2LZ
<b>Auditor</b>	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester Gloucestershire GL1 2EZ
<b>Bankers</b>	The Co-operative Bank plc 14 Broadmead Bristol BS1 3HH
<b>Solicitors</b>	Veale Wasbrough Vizards LLP Narrow Quay House Narrow Quay Bristol BS1 4QA

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# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their report and financial statements for the year ended 31 March 2023. The financial statements have been presented on a group basis. The accounts of Independence Trust form part of the consolidated group accounts and notes contained within.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

#### **Public Benefit Statement**

In line with GRCC's Mission Statement all activities focus on our vision of active communities shaping their own futures. This is achieved through direct work with communities, our local knowledge, networks, professional services and our influencing role. The business plan strategic objectives form the basis of the activity throughout the year.

#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated April 1996, but originally registered as a charity in May 1923. In 1996 the company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Charles Coats - Chair

Mrs Sally Lewis - Vice Chair

Mrs Carole Topple

(Resigned 9 March 2023)

Mr Duncan McGaw

Mr Simon King

(Resigned 25 October 2022)

Cllr Stephen Hirst

Cllr Phillip Awford

(Resigned 11 March 2023)

Mr Roger Godwin

Mr Adrian Hinchcliffe

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. They may serve for a maximum of three terms, plus an additional one year in exceptional circumstances.

Due to the nature of the Charity's work in and with the communities of Gloucestershire the Board of Trustees seeks to ensure that the needs of these communities are appropriately reflected through the diversity of the trustee body. Trustees work together to address succession planning, and co-option is used as required before taking proposals to members at Annual General Meetings. A range of methods are adopted to attract new Trustees, including formal and informal approaches and open recruitment, and interviews undertaken to establish suitability.

The more traditional business and technical skills are well represented on the Board of Trustees. In an effort to maintain this broad skill mix, members of the Board of Trustees are asked to complete a register of their skills and this is refreshed annually, so that any gaps can be identified and filled. This ensures that a balance of skills is maintained. Trustees also complete an annual self-assessment survey to examine their own and the Board's performance.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Trustee Induction and Training

Trustees undergo an induction upon taking office with training necessary for their role including Safeguarding, GDPR, and Cyber Security. The Board of Trustees complete a skills audit and review of roles to ensure the necessary skills and experience for oversight are sustained at board level. Staff give regular presentations of GRCC's work at Board of Trustee meetings which are held quarterly, with regular Trustee attendance at staff meetings throughout the year. This year, committees for Governance, Finance and Audit, Marketing and communications have been set up to increase organisational capacity and skills to support the full merger with the Independence Trust charity. A review of the Business Continuity and Risk Register has also been completed. Much of this year's focus has been on the merger with Independence Trust, with the CEO and SLT preparing for the necessary legal documents to be drawn up.

### Organisational Structure

The charity is controlled by the Board of Trustees who meet four times per year attended by the CEO and members of Senior Leadership Team (SLT). Responsibility for day to day management is delegated to the Chief Executive supported by the SLT.

The CEO reports to the Chair and the Board of Trustees and is charged with implementing Board Policy, ensuring compliance and ensuring that the Charity delivers the services specified and that KPI's are met.

The Senior Leadership Team during 2021-22 consisted of:

Ms Barbara Piranty - Chief Executive Officer (appointed September 2021)  
Mr Russell Hayward – Head of Finance & Resources  
Mrs Barbara Pond – Head of Operations & Business Development  
Mrs Angela Gilbert – Community Development Team Manager

During 2022-23 the SLT met regularly to share information, discuss topics in detail and check progress of key elements of GRCC work. Whole staff Team Meetings are held monthly in a hybrid of online and in person.

### Related Parties

GRCC is a founder member of ACRE (Action with Communities in Rural England), the national association of RCCs.

GRCC is the sole member of Independence Trust.

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The continued representation of GRCC on local partnerships and organisations has proved invaluable to the Charity in maintaining and growing its reputation and profile, establishing improved links within the community and identifying relevant policy developments and prospective funding.

### Objectives and activities

The Board of Trustees annually reviews the strategic direction of GRCC which is encapsulated in the vision, mission and values below. The strategic objectives inform the annual business plan which forms the basis of the activity throughout the year.

### Vision

Supporting and empowering Gloucestershire's communities through change

### Mission

To help build strong, healthy, sustainable communities in Gloucestershire using our knowledge, experience, and networks

### Values

GRCC seeks to incorporate the following principles in all its activities:

- Pursuit of excellence and best value
- Partnership and collaboration
- Responsiveness and adaptability
- Inclusivity and equality
- Openness and accountability

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Strategic objectives

1. Ensure GRCC and Independence Trust is fit for purpose, sustainable, and gives best value
2. Strengthen GRCC's role as rural specialists
3. Be the leader in sustainable community development
4. Be the first choice for VCSE infrastructure support, training, and development

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and Performance

#### 1. Ensure GRCC and Independence Trust is fit for purpose, sustainable, and gives best value

GRCC has refreshed the Board committees to focus on Finance and Audit, Governance, GRCC Centenary/Village of the Year, and Marketing and Communications. Board members have been identified to sit on these committees as leads with a role to oversee, scrutinise, and report back to the Board on activity and outcomes.

The Business Plan Strategic Priorities were reviewed and revised to set the scene for the organisational and individual work plans going forward. The regular policy review and refresh process was extended to reflect changes around the easing of COVID rules and policy, hybrid working and other Health and Safety considerations, as well as the alignment of GRCC and Independence Trust policies and procedures. A full review of the Employee Handbook is being undertaken. The Performance Review and Induction Policies as well as Equality and Diversity, Employer Supported Volunteering, Finance, and Safeguarding Policies have all been reviewed and updated.

The submission of funding bids has significantly increased, and development or renewal of strategic relationships has resulted in newly commissioned pieces of work such as the refresh of the CARS (Community Approaches to Road Safety) toolkit, and community consultation in the Forest of Dean as part of the Levelling Up agenda. Investment in our new Digital Inclusion project is repositioning and framing GRCC as the 'go to' specialists in organisational digital upskilling, including development of relationships with relevant cross sector partners.

Following the transfer of Independence Trust to GRCC in August 2020 and extensive discussions with SLT and members of the Board, it was proposed and agreed that GRCC undertake a full merger with Independence Trust. The merger process, including TUPE of staff, novation of contracts, lease arrangements, and transfer of Trustees, has been conducted throughout 2022/23 and will be completed in June 2023, with Independence Trust maintaining its external identity and branding. A review of services has been undertaken with Independence Trust staff in respect of future business planning and in preparation for recommissioning.

GRCC has invested in a licence to use the Social Value Engine, which has been developed through the ACRE CEO network. It is currently being tested to explore its effectiveness in producing additional intelligence to support future bid submissions and highlighting key outcomes of current service provision. Investment has also been made in GRCC's back-office infrastructure, with upgrades to telephone and IT systems, office lighting, and electrical installations. A rolling programme of building maintenance has been established.

HR and personnel activities including a focus on recruitment and retention has helped to ensure that work plans and contracts can be sustained and outcomes achieved. Safeguarding practices and policy have been reviewed to reflect the incorporation of Independence Trust into the GRCC group charity and in anticipation of the full merger.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### **2. Strengthen GRCC's role as rural specialists**

GRCC is part of the ACRE Network (the England-wide network of rural community councils) through which we receive funding from Defra to advice Defra's rural priorities. The priorities for 2022/23 were: Digital Infrastructure; Digital Skills and Inclusion; Rural Life Opportunities; Social Infrastructure; Rural Transport; Net Zero and Affordable Energy; Housing and Planning; Business Support and Social Enterprise Development. GRCC undertook a wide range of activities to support these priorities. In April 2022, GRCC was asked to attend the EFRA Select Committee on behalf of ACRE to give oral evidence on mental health and access to Gloucestershire Rural Community Council Trustees' Report (including Directors' Report) for the year ended 31 March 2023 services. GRCC was also invited to provide evidence of around solutions and interventions at the follow up evidence sessions in May 2022.

GRCC has developed a new workstream of 'Digital Community Development' and recruited and appointed a new staff member to lead on and develop this theme.

The RUSTIK project held its first series of 'Living Lab' workshops or focus meetings. RUSTIK is a four-year transdisciplinary research project, funded by the EU, aiming to enable rural communities and policy makers to design better strategies, initiatives and policies fostering sustainability transitions in rural areas. GRCC is one of two 'Living Labs' in the UK and is partnered with the University of Gloucestershire. The workshops involved strategic and delivery partners who were able to share valuable insight for the University of Gloucestershire to begin to gather data addressing policy gaps. A paper on this is being prepared for presentation to RUSTIK partners in May. GRCC's Digital Inclusion Manager Daniel Gale represented the UK Living Lab in Barcelona in February 2023 for the initial launch.

Following a successful recruitment drive, GRCC re-established its full Community Development Team in November 2022, increasing GRCC's rural presence and activity across the county, with CDT members working hard to raise GRCC's profile and to embed themselves in the districts / boroughs through good relationships with parish councils and communities. Employment Support Hub Outreach (ESHO) (phase 2 of the GEM Project) is now more targeted to the economically inactive. GRCC will focus on Tewkesbury borough, and the work GRCC undertakes in relation to affordable housing and digital inclusion will also contribute to this priority.

As a rural specialist, GRCC is recognised as a strategic contributor and contributor in Gloucestershire and is a member of and contributed to several key groups, partnerships and boards. These include Gloucestershire Health & Wellbeing Partnership, GFirst LEP Agri-Tech Food and Business Network; Gloucestershire Local Nature Partnership; the Naturally Healthy Leadership Group; and the Joint Strategic Needs Assessment (JSNA) planning group.

Relationship building with the Executive Director of Adult Social Care and Communities, the Director of Public Health, and engagement with the development of the Integrated Care Strategy has enabled GRCC to ensure rural access and deprivation remain high on the agenda. Discussions are ongoing with a view to piloting the Rural England / National Centre for Rural Health and Care's Rural Proofing for Health Toolkit as part of testing the ongoing development of the Integrated Care Strategy. The use of the toolkit with the acute trust, health and care trust, and local authority around social care, is also being explored, testing the toolkit against current strategic planning and phase 2 of the Fit for the Future initiative, which is focused on medium and long-term future of Gloucestershire's health services.

The Affordable Housing project continues to build from strength to strength with additional social housing providers and income to help increase capacity and sustain the service. A land led approach has developed partnerships with land agents and Gloucester Diocese.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 3. Be the leader in sustainable community development

Successful recruitment during the year to rebuild the Community Development Team has enabled us to increase our local presence. Our work has a strong focus on key developmental areas around climate change, digital, and mental health through Levelling Up, UK Shared and Rural England Prosperity Funds, increased flood warden presence, and the districts' strategic objectives in these areas.

Support and advice continue to be provided to village halls and community buildings

across the county, both through a return to in-person Community Buildings Network

meetings and on an individual basis. Bespoke support has been provided to parishes and groups working on community-led planning initiatives, including existing and new NDPs, communities interested in developing Parish Plans, and provision of options for community led planning approaches.

GRCC continues to support communities with their emergency planning. In addition to the long-established Tewkesbury Flood Wardens scheme, GRCC has launched new Flood Warden schemes in Cotswold and Stroud districts in partnership with the respective District Councils. GRCC was also asked to submit proposals to Forest of Dean District Council and to Cheltenham Borough Council for provision of support with their Community Flood Resilience projects. Both submissions were successful.

Strategic discussions with the OPCC and Gloucestershire County Council resulted in funding for us to refresh the CARS (Community Approaches to Road Safety) toolkit. Launch events for parish council representatives and community road safety groups were held to promote the toolkit and GCC's new Speed Watch fund in the four rural districts of the county, in partnership with the OPCC and GCC. Representatives of 34 parish councils attended along with 12 district / county councillors.

As part of the Levelling Up agenda, GRCC worked in partnership with Forest of Dean District Council over community consultation for a planning proposal for a regeneration site which would create a focal point of a sports and leisure centre in the district. The consultation included an online survey and in-person events relating to the indicative design proposals. 182 people took part in the survey, 22 organisations were represented at a stakeholder workshop, and 24 people signed in to the public drop-in event. As a result of GRCC's report, changes are being made to the indicative design to better reflect the preferences of the affected communities and general public for sports and arts provision on the site.

GRCC's Community Wellbeing Service in the Cotswolds has continued developing its partnership working in relation to the drop-in support hubs. The Moreton-in-Marsh hub has been joined by the Stow-on-the-Wold hub this year. In preparation for the Independence Trust merger a joint CWS database has now been developed to help manage both CWS projects more efficiently and effectively. The two Social Prescriber Link Workers financed by the NHS are part of the Community Wellbeing Service offer, including support for Children and Young Adults in the north Cotswolds.

Digital inclusion has been introduced as a key priority in GRCC's workplan. GRCC successfully bid for the Digi Hubs Project contracts in Cheltenham and Cotswolds, and has since been awarded an additional year's funding to end March 2025. Our Digital Inclusion Manager has been building relationships and partnerships with organisations in both districts in addition to our bid partners (Cheltenham Borough Homes in Cheltenham and Churn Project in Cotswold) and working to distribute a donation of sim cards with 5G data bundles to those who are digitally excluded.

Key points and outcomes:

- Individuals supported by GRCC's Community Wellbeing Service with issues including: finances, debt and benefits; housing and homelessness; domestic abuse; loneliness and social isolation; long-term health conditions; mental health; carers support and care support needs
- Drop-in support hubs running in Moreton-in-Marsh and Stow-on-the-Wold, bringing together a number of organisations include GRCC, Independence Trust, P3, DWP, CAB, Bromford Housing, and others to provide support and information to the local communities Gloucestershire Rural Community Council
- GRCC's ESHO Co-ordinator is running three Job Clubs to support participants and others looking for work in Brockworth, Churchdown, and Tewkesbury
- GRCC achieved Platinum level in the Green Impact Assessment, a sustainability initiative led by the NUS and administered by University of Gloucestershire
- A donation of sim cards with 5G data bundles to the value of around £500,000 was secured from Vodafone as part of GRCC's digital inclusion work. These are being distributed by GRCC to our partners around the county for those who are digitally excluded, e.g., users of food banks, ESHO project clients, etc.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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- Options for community led planning approaches provided to three parishes; ongoing support provided to four existing NDPs, and support and advice given to parish councils considering the benefits of updating Parish Plans, and starting a new Parish Plan focusing on climate change.
- 83 attendees at GRCC Community Buildings Network in-person events; 524 subscribers to the CBN mailing list (up 20.7% on previous year)

#### **4. Be the first choice for VCSE infrastructure support, training and development**

Following on from GRCC's work in past years to influence and support the development of the new Gloucestershire Volunteering Collaborative, we submitted a successful bid to enable the facilitation of the partnership as it develops over the next three years. The Collaborative brings together partners from public, private and voluntary sector to look at how volunteering and volunteering infrastructure can be improved throughout the county. Our dedicated VCSE Advice Officer is facilitator for the Collaborative and further developing GRCC's role as VCSE infrastructure support provider, particularly in the urban centres of Cheltenham and Gloucester. Strategic discussions are underway with partners for additional networks and forums to support this development.

GRCC's work on Digital Inclusion is seeing our digital profile steadily build with ongoing awareness raising and engagement via our social media platforms and through our ever-increasing partnership network. The Digi Hubs contracts in Cheltenham and the Cotswolds will allow a base upon which to build strong foundations for the more detailed skills transfer work planned, upskilling our VCS partners providing specialist support to communities and individuals.

Specific work to support BAME-led carers groups is being developed in conjunction with Gloucestershire County Council. Our VCSE Advice Officer is holding strategic meetings with various groups and organisations to discuss and develop GRCC's role in providing infrastructure support for VCSE organisations in Gloucester. GRCC successfully bid for the contract with FoDDC to provide support with funding applications and networking in the Forest of Dean for 2023/24.

Key points and outcomes:

- 271 attendees at in-person meetings of the GRCC VCSE networks and forums; 1,643 individuals are signed up to the Keeping In Touch e-newsletters for the VCSE sector,
- 334 attendees at Cheltenham and Cotswold Know Your Patch and Children and Young People Know Your Patch Network events,
- 419 subscribers to the Cheltenham KYP Network (up 36.5% on 2021/22); 479 subscribers to the Cotswold KYP Network (up 33.4% on 2021/22); 174 subscribers to the Cheltenham Children and Young People KYP Network (up 20% on 2021/22) and 145 subscribers to the Cotswold Children and Young People KYP Network (up 26.1% on 2021/22).

#### **5. Raise the profile and reputation of the organisation**

GRCC has established a marketing and communications team comprising Digital Content Officer and Social Media Lead working under the Digital Inclusion Manager. The team is working hard to help raise the profile of GRCC and Independence Trust through regular social media posts, updates to the News / Blogs section of the websites, and through media engagement. All future communications will include reference to Independence Trust and GRCC's relationship with the Trust to help increase understanding of the merger.

The key promotion area for 2023 is GRCC's centenary, with a specially designed logo appearing on the website, all marketing and communications material, letterheads, email signatures, etc. Planning is underway for the centenary celebration event to be held at the Annual General Meeting in July 2023.

Plans are also being developed to refresh both the GRCC and Independence Trust websites, with a focus on clear, concise information and accessibility.

Regular appearances on Radio Gloucestershire and in Cotswold Life magazine continue to raise GRCC's profile, along with district events and, with the successful recruitment to the Community Development Team, increased visibility of members of staff in districts and at partner meetings and events. GRCC's e-newsletter Newsbites is currently sent out monthly to 994 subscribers.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at not less than 6 months' operating costs, plus a provision for employment liabilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Based on the accounts to 31 March 2023 this target level would be £149,446, whilst freely available unrestricted reserves are shown as £690,887. The Charity also holds £89,302 in restricted funds and a permanent endowment of £48,233.

GRCC owns Community House, 15 College Green, Gloucester (all but "The Archway" room over the flying freehold into Miller's Green). The latest freehold valuation has indicated a RICS "Red Book" figure of around £400,000, as against a net book value of £17,502.

### Risk Management

The Board of Trustees maintains a risk register and has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risk. GRCC systems and procedures have been reviewed in conjunction with staff and trustees in order to mitigate risks to the Charity.

GRCC is developing future areas of work in response to local need. The Charity continues to have available for use its Trading subsidiary "GRCC Solutions Ltd" as appropriate.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices of GRCC and regular reports are produced for the Senior Leadership Team and Board of Trustees, for discussion and action.

### Plans for Future Periods

The Business Plan Strategic Priorities for 2022-25 were developed to set the scene for the organisational and individual work plans going forward. An evaluation of current partnerships, gaps, and areas of growth and development undertaken with GRCC staff fed into the development of the strategic priorities. In preparation for the merger with Independence Trust, staff were invited to share areas of best practice, and suggest new areas of work and strategic priorities to develop through a series of staff meetings and SWOT analysis. This information will be included in a revised Strategic Priorities document to reflect the merger in June 2023. An Operational Plan has been drafted to reflect the changes and adjustments that need to be made once the merger has been completed.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of Trustees' responsibilities

The Trustees, who are also the directors of Gloucestershire Rural Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charity will continue in operation.

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

### Auditor

Griffiths Marshall were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The Trustees' report was approved by the Board of Trustees.

**Mr Charles Coats - Chair**

Dated: 20 July 2023

**Mrs Sally Lewis - Vice Chair**

Dated: 20 July 2023

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### Opinion

We have audited the financial statements of Gloucestershire Rural Community Council (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

We gained an understanding of the legal and regulatory framework applicable to Gloucestershire Rural Community Council and the industry in which it operates and, considered the risk of acts by Management and directors of Gloucestershire Rural Community Council which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006 and Employment Law. We made enquiries of the Directors to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

# **GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

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**Stephen Humphries (Senior Statutory Auditor)**  
for and on behalf of Griffiths Marshall

20 July 2023

**Chartered Accountants**  
**Statutory Auditor**

Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# GLoucestershire Rural Community Council

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>						
Voluntary Income	3	45,232	105,998	-	151,230	74,200
Charitable activities	4	-	1,653,534	-	1,653,534	1,482,772
Other trading activities	5	44,381	23,170	-	67,551	20,453
Investments	6	16,637	1,837	-	18,474	8,622
<b>Total income</b>		<b>106,250</b>	<b>1,784,539</b>	<b>-</b>	<b>1,890,789</b>	<b>1,586,047</b>
<b>Expenditure on:</b>						
Raising funds	7	23,547	-	-	23,547	37,260
Charitable activities	8	98,114	1,377,915	-	1,476,029	1,389,130
<b>Total resources expended</b>		<b>121,661</b>	<b>1,377,915</b>	<b>-</b>	<b>1,499,576</b>	<b>1,426,390</b>
Net gains/(losses) on investments	11	-	-	(3,139)	(3,139)	3,489
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(15,411)</b>	<b>406,624</b>	<b>(3,139)</b>	<b>388,074</b>	<b>163,146</b>
Gross transfers between funds		327,311	(327,311)	-	-	-
<b>Net movement in funds</b>		<b>311,900</b>	<b>79,313</b>	<b>(3,139)</b>	<b>388,074</b>	<b>163,146</b>
Fund balances at 1 April 2022		1,162,531	27,270	51,372	1,241,173	1,078,027
<b>Fund balances at 31 March 2023</b>		<b>1,474,431</b>	<b>106,583</b>	<b>48,233</b>	<b>1,629,247</b>	<b>1,241,173</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## GROUP BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	15		37,703		33,245
Investments	14		51,233		54,372
			<u>88,936</u>		<u>87,617</u>
<b>Current assets</b>					
Debtors	16	277,410		208,775	
Cash at bank and in hand		1,625,797		1,364,691	
		<u>1,903,206</u>		<u>1,573,466</u>	
<b>Creditors: amounts falling due within one year</b>	17	(362,896)		(419,910)	
Net current assets			<u>1,540,311</u>		<u>1,153,556</u>
<b>Total assets less current liabilities</b>			<u><u>1,629,247</u></u>		<u><u>1,241,173</u></u>
<b>Capital funds</b>					
Endowment funds - general			48,233		51,372
<b>Income funds</b>					
Restricted funds	21		106,563		27,270
Unrestricted funds			1,474,451		1,162,531
			<u>1,629,247</u>		<u>1,241,173</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 July 2023

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company Registration No. 03181755

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## COMPANY BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	15		29,930		27,047
Investments	14		51,233		54,372
			<u>81,163</u>		<u>81,419</u>
<b>Current assets</b>					
Debtors	16	117,436		50,521	
Cash at bank and in hand		828,911		779,756	
		<u>946,347</u>		<u>830,277</u>	
<b>Creditors: amounts falling due within one year</b>	17	(199,100)		(163,575)	
Net current assets			<u>747,247</u>		<u>666,702</u>
<b>Total assets less current liabilities</b>			<u>828,410</u>		<u>748,121</u>
<b>Capital funds</b>					
Endowment funds - general			48,233		51,372
<b>Income funds</b>					
Restricted funds	21		107,828		26,697
Unrestricted funds			672,349		670,052
			<u>828,410</u>		<u>748,121</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 July 2023

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company Registration No. 03181755

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 1 Accounting policies

#### Charity information

Gloucestershire Rural Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 15 College Green, Gloucester, GL1 2LZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements have been presented on a group basis. On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds represent grants received for specific purposes, less revenue expenditure incurred. Where the grant was received for capital purposes, the expenditure has been capitalised and is included in fixed assets.

Endowment funds represents the net assets, including unrealised gains on the investment of the Goodeve Legacy.

#### 1.4 Income

Legacies, donations, gifts and bank interest are accounted for when they are received unless amounts receivable can be determined with reasonable accuracy.

Income from sales of donated goods is recognised when the goods are sold.

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

Grant income:

- Grants received for specific purposes are recorded as restricted grants in the period in which the grant related as directed by the donor.
- Grants received for a specific future period are recorded as restricted grants when received but deferred and held as a creditor until the period in which they relate.
- Grants which relate to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

Endowment fund income is unrestricted.

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recorded on the accruals basis and liabilities are included when the legal obligation has been created.

Expenditure in charitable activities represents the costs incurred in carrying out the charitable objectives of the project.

Governance costs represent the cost of general administration functions of the charity.

Basis of apportionment of expenditure:

- Staff costs are allocated on a basis of time spent on each category of activity.
- Premises costs are allocated to direct charitable support costs.
- Depreciation provision is allocated on the basis of use of the assets.
- All other overheads are allocated to projects as a percentage of direct expenditure.

As a registered charity, the activities are generally exempt from Income Tax and Capital Gains Tax in connection with its direct charitable purpose, but not from VAT.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

**(Continued)**

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% reducing balance
Fixtures, fittings & equipment	3 years straight line or specific to length of project
Computer equipment	3 years straight line or specific to length of project

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

#### **1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 Deferred income

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

### 2 Critical accounting estimates and judgements

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

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

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	23	66,778	66,801	864
Subscriptions & Memberships	1,109	-	1,109	1,599
Grants receivable	44,100	39,220	83,320	71,737
	<u>45,232</u>	<u>105,998</u>	<u>151,230</u>	<u>74,200</u>
<b>For the year ended 31 March 2022</b>	<u>34,480</u>	<u>39,720</u>		<u>74,200</u>

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
<b>Grants receivable for core activities</b>				
ACRE (DEFRA)	-	39,220	39,220	39,720
Cotswold District Council	13,100	-	13,100	13,100
Stroud District Council	11,000	-	11,000	11,000
Forest of Dean District Council	5,000	-	5,000	5,000
Tewkesbury Borough Council	7,000	-	7,000	2,917
Other	8,000	-	8,000	-
	<u>44,100</u>	<u>39,220</u>	<u>83,320</u>	<u>71,737</u>

#### 4 Charitable activities

	2023	2022
	£	£
Project funding	493,298	525,458
Wellbeing Services	1,160,236	954,220
Barnwood Trust	-	3,094
	<u>1,653,534</u>	<u>1,482,772</u>
Analysis by fund		
Restricted funds	<u>1,653,534</u>	<u>1,482,942</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Consultancy income	44,381	23,170	67,551	11,191	9,262	20,453
	<u>44,381</u>	<u>23,170</u>	<u>67,551</u>	<u>11,191</u>	<u>9,262</u>	<u>20,453</u>

### 6 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Rental income	10,467	-	10,467	3,178	-	3,178
Goodeve income	-	1,837	1,837	-	2,439	2,439
Interest receivable	6,170	-	6,170	2,976	29	3,005
	<u>16,637</u>	<u>1,837</u>	<u>18,474</u>	<u>6,154</u>	<u>2,468</u>	<u>8,622</u>

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Costs of generating funds		
Office service costs	-	7,264
Other fundraising costs	282	3,667
Staff costs	23,265	26,329
	<u>23,547</u>	<u>37,260</u>
Costs of generating funds	23,547	37,260
	<u>23,547</u>	<u>37,260</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

	GRCC 2023 £	Wellbeing Services 2023 £	Barnwood Trust 2023 £	Total 2023 £	GRCC £	Wellbeing Services 2022 £	Barnwood Trust 2022 £	Total 2022 £
Staff costs	391,751	592,054	-	983,805	376,435	568,150	-	944,585
Depreciation and impairment	9,027	4,064	-	13,091	10,941	2,947	-	13,888
Charitable expenditure	89,153	15,595	-	104,748	61,430	37,555	2,988	101,973
ICT costs	-	18,781	-	18,781	-	22,219	-	22,219
Premises	-	97,759	-	97,759	-	77,158	-	77,158
Office costs	-	12,908	-	12,908	-	8,121	-	8,121
Administration costs	-	8,959	-	8,959	-	9,177	-	9,177
	<u>489,931</u>	<u>750,120</u>	<u>-</u>	<u>1,240,051</u>	<u>448,806</u>	<u>725,327</u>	<u>2,988</u>	<u>1,177,121</u>
Grant funding activities	29,831	-	-	29,831	12,666	-	-	12,666
Share of support costs (see note 10)	86,582	86,806	-	173,388	154,057	-	-	154,057
Share of governance costs (see note 10)	17,236	15,522	-	32,759	39,461	5,824	-	45,285
	<u>623,580</u>	<u>852,448</u>	<u>-</u>	<u>1,476,029</u>	<u>654,990</u>	<u>731,151</u>	<u>2,988</u>	<u>1,389,130</u>
<b>Analysis by fund</b>								
Unrestricted funds	98,114	-	-	98,114	44,940	-	-	44,940
Restricted funds	525,466	852,448	-	1,377,915	610,050	731,151	2,988	1,344,189
	<u>623,580</u>	<u>852,448</u>	<u>-</u>	<u>1,476,029</u>	<u>654,990</u>	<u>731,151</u>	<u>2,988</u>	<u>1,389,129</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 10 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	117,081	20,571	137,652	130,136	157,412
Support costs	56,257	-	56,257	23,921	23,921
			-		
Audit fees	-	9,360	9,360	-	11,160
Legal and professional	-	2,217	2,217	-	4,300
Other costs	-	610	610	-	2,550
	<u>173,338</u>	<u>32,758</u>	<u>206,096</u>	<u>154,057</u>	<u>199,343</u>
Analysed between					
Charitable activities	<u>173,338</u>	<u>32,758</u>	<u>206,096</u>	<u>154,057</u>	<u>199,343</u>

### 11 Net gains/(losses) on investments

	Endowment funds general 2023	Endowment funds general 2022
	£	£
Revaluation of investments	<u>(3,139)</u>	<u>3,489</u>

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 13 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	19	18
Management and administration	3	3
Wellbeing services	29	32
	<u>51</u>	<u>53</u>

#### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	973,830	967,156
Social security costs	77,863	68,892
Other pension costs	66,665	66,160
Staff training, life insurance and travel	26,364	26,118
	<u>1,144,722</u>	<u>1,128,326</u>

There were no employees whose annual remuneration was £60,000 or more.

Number of staff with benefits accruing under:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Money purchase scheme	<u>51</u>	<u>53</u>

### 14 Fixed asset investments

	<b>Unlisted</b>	<b>Other</b>	<b>Total</b>
	<b>investments</b>	<b>investments</b>	
	<b>£</b>		<b>£</b>
<b>Cost or valuation</b>			
At 1 April 2022	51,372	3,000	54,372
Valuation changes	(3,139)	-	(3,139)
At 31 March 2023	<u>48,233</u>	<u>3,000</u>	<u>51,233</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>48,233</u>	<u>3,000</u>	<u>51,233</u>
At 31 March 2022	<u>51,372</u>	<u>3,000</u>	<u>54,372</u>

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Fixed asset investments (Continued)

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in joint ventures		3,000	3,000
		<u>3,000</u>	<u>3,000</u>

GRCC invested £3,000 into Cirican LLP (OC429471) as part of a collaborative effort by 18 rural community councils to provide research and consultancy services. The partnership is registered at Community House, 15 College Green, Gloucester, United Kingdom, GL1 2LZ

Cirican LLP is deemed an associate to GRCC but the results are immaterial to the consolidated group accounts.

### 15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2022	56,606	53,370	89,450	199,426
Additions	-	8,008	9,539	17,547
	<u>56,606</u>	<u>61,378</u>	<u>98,989</u>	<u>216,973</u>
<b>At 31 March 2023</b>	<b>56,606</b>	<b>61,378</b>	<b>98,989</b>	<b>216,973</b>
<b>Depreciation and impairment</b>				
At 1 April 2022	38,746	49,211	78,223	166,180
Depreciation charged in the year	359	4,171	8,560	13,090
	<u>39,105</u>	<u>53,382</u>	<u>86,783</u>	<u>179,270</u>
<b>At 31 March 2023</b>	<b>39,105</b>	<b>53,382</b>	<b>86,783</b>	<b>179,270</b>
<b>Carrying amount</b>				
At 31 March 2023	17,501	7,996	12,206	37,703
	<u>17,501</u>	<u>7,996</u>	<u>12,206</u>	<u>37,703</u>
At 31 March 2022	17,860	4,159	11,227	33,246
	<u>17,860</u>	<u>4,159</u>	<u>11,227</u>	<u>33,246</u>

### 16 Company Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	110,782	43,745
Prepayments and accrued income	6,654	6,776
	<u>117,436</u>	<u>50,521</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Group Debtors

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	196,740	182,530
Other debtors	6,736	6,736
Prepayments and accrued income	73,934	19,510
	<u>277,410</u>	<u>208,776</u>

### 17 Company creditors falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Other taxation and social security	4,010	1,799
Deferred Income	160,737	138,176
Trade creditors	23,406	13,769
Other creditors	-	1,174
Accruals and deferred income	10,947	8,657
	<u>199,100</u>	<u>163,575</u>

### 17 Group creditors falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Other taxation and social security	12,377	7,858
Deferred Income	282,569	364,964
Trade creditors	33,980	21,211
Other creditors	9,608	10,782
Accruals	24,362	15,095
	<u>362,896</u>	<u>419,910</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 18 Company Deferred income

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Consultancy income	-	3,650
Donation and gift aid	-	63,904
Big Assist funding	-	4,165
PCC internet	-	5,000
Stroud DC - Stroud Leader work	-	3,500
GCC - Quality Review	-	2,000
Tewkesbury BC - Retailer support	-	3,000
KYP Cotswolds	-	5,000
Severn Vale Club	-	1,680
COVID 19 Grant	-	20,000
CDC Flood Warren	-	5,833
Cheltenham BC - VCS grant	-	5,667
FOD Digital hub	-	10,270
FOD Village Halls grant	-	4,506
Gloucestershire County Council	75,000	-
CLH Project	10,000	-
Cheltenham BC	5,666	-
Flood Warden	11,667	-
Glos Voluntary Collaboration	6,667	-
Personal Health Grant	4,737	-
Digihubs	37,800	-
ESHQ Q1	9,200	-
	<u>160,737</u>	<u>138,175</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 18 Group Deferred income

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
As detailed in company note above	160,737	138,175
NHS Vaccination Programme	40,000	21,000
Barnwood Trust	16,893	227
Client funds	-	36,685
Discharge Hub	-	30,092
Health Checks	-	47,825
Discharge Hub 2	-	45,960
Discharge Hub 3	45,960	-
Armed Forces Link Worker	17,780	35,000
Peer Support	1,200	10,000
	<u>282,570</u>	<u>364,964</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

### 19 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £66,665 (2022 - £66,160).

### 20 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	<u>180,855</u>	<u>168,963</u>

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 20 Related party transactions

(Continued)

#### GRCC Solutions Ltd

The charity controls GRCC Solutions Ltd, a company limited by guarantee, by way of the directors. There is a deed of covenant in place to donate profits to GRCC. The results of the company are considered immaterial to the group accounts..

#### Independence Trust

The accounts of Independence Trust form part of the consolidated group accounts of Gloucestershire Rural Community Council to 31 March 2023.

In the period Gloucestershire Rural Community Council charged Independent Trust £98,917 (2022- £91,858) for management and overhead services.

On 12th June Independence Trust merged with its parent charity Gloucestershire Rural Community Council (Charity no. 1054282). At this point all assets and liabilities were transferred and Independence Trust will cease to operate as a standalone entity. All Charitable services will continue within Gloucestershire Rural Community Council.

### 21 Company Restricted funds

	Balance at 1 April 2022	Incoming	Outgoing	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Community Wellbeing	-	130,763	142,940	12,177	-
Stroud Flood Resilience	-	3,500	(3,269)	(231)	-
Rural Housing Enabler	11,504	53,160	(46,351)	-	18,313
GVC	-	13,445	(7,812)	(5,633)	-
Rustik	-	8,178	(7,422)	(756)	-
FOD Flood Resilience	-	3,500	(2,484)	(1,016)	-
Chel Flood Wardens	-	1,167	(814)	(353)	-
Rural Support	-	39,360	(49,932)	10,572	-
CDC Cost of Living	-	8,000	(7,805)	(195)	-
Tewkesbury Flood Resilience	-	10,000	(8,274)	(1,726)	-
GEM Nav Dev Time & Expenditure	-	72,191	(87,226)	15,035	-
GEM Part Expenses	-	97	(103)	6	-
GEM Extra Mile	-	5,532	(5,527)	(5)	-
Digi Hubs	-	2,200	(2,190)	(10)	-
Gloucester BAME	-	363	(363)	-	-
Cheltenham VCS Support	-	39,031	(34,708)	(4,323)	-
Cheltenham Youth Network	-	4,500	(1,057)	(3,443)	-
Digital Innovation fund	-	10,270	(10,097)	(173)	-
Social Prescribers	-	59,681	(58,554)	(1,127)	-
Know Your Patch Network Cheltenham	-	12,175	(5,329)	(6,846)	-
Know Your Patch Network Cotswolds	-	17,175	(5,714)	(11,461)	-
SPTM Big Local	-	12,332	(12,855)	523	-
Covid Prevention Grant	-	20,000	(5,326)	(14,674)	-
Cotswold Flood Wardens	-	10,500	(9,495)	(1,005)	-
ESHO GEM	-	18,400	(9,819)	-	8,581
Older Peoples Fund	-	63,904	-	-	63,904
Fowler Wright Fund	15,193	269	-	(269)	15,193
Anniversary Fund	-	936	-	(936)	-
Goodeve	-	1,837	-	(1,837)	-
	<u>26,697</u>	<u>624,303</u>	<u>(525,466)</u>	<u>19,543</u>	<u>105,991</u>

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 21 Group Restricted Funds

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Company funds (note 24)	26,697	624,303	(525,466)	(19,543)	105,991
Wellbeing	-	1,160,236	(852,448)	(307,788)	-
Barnwood trust	574	-	-	-	574
	<u>27,271</u>	<u>1,784,539</u>	<u>(1,377,914)</u>	<u>(327,331)</u>	<u>106,565</u>

### 22 Company Analysis of net assets between funds

	Restricted £	Endowment £	Unrestricted £	Total £
Fund balances at 31 March 2023 are represented by:				
Investments	-	48,233	-	48,233
Current assets/(liabilities)	105,991	-	674,186	780,177
	<u>105,991</u>	<u>48,233</u>	<u>674,186</u>	<u>828,410</u>

### Group Analysis of net assets between funds

	Restricted £	Endowment £	Unrestricted £	Total £
Fund balances at 31 March 2023 are represented by:				
Investments	-	48,233	-	48,233
Current assets/(liabilities)	106,563	-	1,474,451	1,581,014
	<u>106,563</u>	<u>48,233</u>	<u>1,474,451</u>	<u>1,629,247</u>

### 23 Subsidiaries

On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within. Full accounts for Independence Trust as a standalone entity can be obtained from the groups registered office.

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Independence Trust	England	Wellbeing Services	Guarantee	100.00	

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### 23 Subsidiaries

(Continued)

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its and loss account in these financial statements. The surplus generated by the parent charity for the period was £80,286 (2022 - £131,296).

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

England & Wales - Charity number 1054282

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# Accounts

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Charity registration number 1054282

Company registration number 03181755 (England and Wales)

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Charles Coats - Chair  
Mrs Sally Lewis - Vice Chair  
Mrs Carole Topple  
Mr Duncan McGaw  
Mr Simon King  
Cllr Stephen Hirst  
Cllr Phillip Awford  
Mr Roger Godwin  
Mr Adrian Hinchcliffe

**Charity number** 1054282

**Company number** 03181755

**Registered office**

Community House  
15 College Green  
Gloucester  
GL1 2LZ

**Auditor**

Griffiths Marshall  
Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

**Bankers**

The Co-operative Bank plc  
14 Broadmead  
Bristol  
BS1 3HH

**Solicitors**

Veale Wasbrough Vizards LLP  
Narrow Quay House  
Narrow Quay  
Bristol  
BS1 4QA

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# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their report and financial statements for the year ended 31 March 2022. The financial statements have been presented on a group basis. The accounts of Independence Trust form part of the consolidated group accounts and notes contained within.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

### **Public Benefit Statement**

In line with GRCC's Mission Statement all activities focus on our vision of active communities shaping their own futures. This is achieved through direct work with communities, our local knowledge, networks, professional services and our influencing role. In all work, due regard is given to the Charity Commission's published guidance and to GRCC's values.

### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated April 1996, but originally registered as a charity in May 1923. In 1996 the company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Charles Coats - Chair

Mrs Sally Lewis - Vice Chair

Mrs Carole Topple

Mr Duncan McGaw

Mr Simon King

Mr Barrie Wyatt

(Resigned 2 July 2021)

Cllr Stephen Hirst

Cllr Phillip Awford

Mr Roger Godwin

(Appointed 25 January 2022)

Mr Adrian Hinchcliffe

(Appointed 25 January 2022)

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. They may serve for a maximum of three terms, plus an additional one year in exceptional circumstances.

Due to the nature of the Charity's work in and with the communities of Gloucestershire the Board of Trustees seeks to ensure that the needs of these communities are appropriately reflected through the diversity of the trustee body. Trustees work together to address succession planning, and co-option is used as required before taking proposals to members at Annual General Meetings. A range of methods are adopted to attract new Trustees, including formal and informal approaches and open recruitment, and interviews undertaken to establish suitability.

The more traditional business and technical skills are well represented on the Board of Trustees. In an effort to maintain this broad skill mix, members of the Board of Trustees are asked to complete a register of their skills and this is refreshed annually, so that any gaps can be identified and filled. This ensures that a balance of skills is maintained. Trustees also complete an annual self-assessment survey to examine their own and the Board's performance.

#### **Trustee Induction and Training**

All Trustees are expected to undertake the necessary training to meet the requirements of a Trustee of a Charity therefore all Trustees are expected to take part in GRCC's Trustee induction programme. GRCC Away Days, involving Trustees, staff and volunteers, enable concentrated time for forward planning and Trustees are encouraged to take advantage of GRCC training. Trustees are also encouraged to undertake other relevant Governance training and to attend regional and national events on behalf of the organisation.

At their formal induction, Trustees receive a Trustee Induction pack which provides essential information about GRCC such as its history and project areas, Business Plan, Memorandum and Articles of Association, the latest financial statements, GRCC publications and publicity information. In order to clarify Trustees' roles, the pack also draws on information from a variety of recognised publications e.g. the Charity Commission publication "the Essential Trustee". All Trustees, on induction, are required to complete documentation relating to eligibility to serve and potential conflicts of interests and these are refreshed annually or when circumstances change.

#### **Organisational Structure**

The charity is controlled by the Board of Trustees who meet four times per year attended by the Senior Leadership Team (SLT). Responsibility for day to day management is delegated to the Chief Executive supported by the SLT.

The CEO reports to the Chair and the Board of Trustees and is charged with implementing Board Policy, ensuring compliance and ensuring that the Charity delivers the services specified and that KPI's are met.

The Senior Leadership Team during 2021-22 consisted of:

Ms Janice Banks – Chief Executive Officer (resigned April 2021)  
Mr Rich Young - Chief Executive Officer (appointed April 2021; resigned June 2021)  
Ms Barbara Piranty - Chief Executive Officer (appointed September 2021)  
Mr Russell Hayward – Head of Finance & Resources  
Mrs Barbara Pond – Head of Operations & Business Development  
Mrs Angela Gilbert – Community Development Team Manager

During 2021-22 the SLT met regularly and a full Staff Team Meeting was also held monthly to share information, discuss topics in detail and check progress of key elements of GRCC work. The Team Meetings were a hybrid of online and in person meetings.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Objectives and activities

The Board of Trustees annually reviews the strategic direction of GRCC which is encapsulated in the vision, mission and values below. The strategic objectives inform the annual business plan which forms the basis of the activity throughout the year.

### Vision

Fully engaged and empowered communities.

### Mission

To inspire, support and deliver community action.

### Values

Integrity  
Independent  
Inclusive  
Inspiring  
Empowering

### Strategic objectives

1. Strengthen communities to develop vibrant and sustainable places to live and work.
2. Become the first choice organisation for VCSE sector support and training across Gloucestershire.
3. Become the leading voice for rural communities in Gloucestershire.
4. Develop GRCC as a sustainable and essential organisation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and Performance

#### 1. Strengthen communities to develop vibrant and sustainable places to live and work

The GEM (Going the Extra Mile) team expanded with the addition of a countywide Digital Inclusion Officer. GRCC on behalf of the GEM Project and partners bid to Gloucestershire County Council's Digital Innovation Fund and secured £20k to provide laptops, dongles / data, and accessibility equipment to provide support and training to those furthest away from the digital realm. The Digital Inclusion Officer helps individuals, organisations and institutions to become digitally ready through accessibility audits, guidance on digital best practice, and training. In addition, all GEM staff continue to support their participants to overcome barriers to work and training. Two new Job Clubs have been launched this year in Brockworth and Churchdown along with the existing North Cotswolds Job Club.

GRCC's Community Wellbeing Service in the Cotswolds has been promoting partnership working with Independence Trust, the GEM Project, and Bromford Housing to establish drop-in support hubs. Initial hubs have launched in Moreton-in-Marsh, and discussions are taking place to develop similar drop-ins at the Family Community Hub in Stow on the Wold and other locations in the Cotswolds.

Our Community Development Team continued to provide support and guidance to village halls and community buildings across the county as Covid-restrictions changed. Bespoke support and advice has been provided to groups re-starting their work on community-led planning initiatives including Neighbourhood Development Plans and Parish Plans, and GRCC continues to support communities with their emergency planning, particularly in Tewkesbury where GRCC has run the Flood Wardens scheme for a number of years. As a result of the success of the Tewkesbury Flood Wardens scheme, GRCC was invited to set up a new Flood Warden scheme for Cotswold District, and was commissioned by Cheltenham Borough to run training sessions to relaunch their own Flood Warden scheme.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Key points and outcomes:

589 individuals supported by GRCC's Community Wellbeing Service with issues including: finances, debt and benefits; housing and homelessness; domestic abuse; loneliness and social isolation; long-term health conditions; mental health; carers support and care support needs

Two of the CWS team successfully trained as Domestic Abuse Ambassadors through GDASS

Drop-in support hubs have been launched in Moreton-in-Marsh and Lechlade, with similar planned for Stow on the Wold and Bourton-on-the-Water

GRCC GEM Navigator Developers now run three Job Clubs to support participants as well as giving advice and guidance on digital inclusion skills and the equipment to enable them to apply these.

For the second year running, GRCC was awarded Gold level in the Green Impact Assessment, a sustainability initiative led by the NUS and administered by University of Gloucestershire

209 attendees at GRCC Community Buildings Network online events and workshops; 434 subscribers to the CBN mailing list

One-to-one bespoke advice and support was provided to 79 community building management committees

## **2. Become the first choice organisation for VCSE sector support and training across Gloucestershire**

As the country began to open up again following the Covid lockdowns, GRCC continued to provide advice and support to VCSE organisations and volunteers online and by telephone, with in person meetings restarting as government guidance permitted. GRCC's networks and forums continued to be held on line following feedback from members that this enabled them to save time and resources in attending. Support and advice was provided on the changing Covid rules, volunteering, governance, organisational development, funding source and advice, and other matters.

Through our Volunteer Managers' Network, GRCC has been able to influence and support the development of the new Gloucestershire Volunteering Collaborative, bringing together partners from public, private and voluntary sectors to look at how volunteering and volunteering infrastructure can be improved throughout the county. The Volunteer Manager's Network now has an elected VCS representative on the Collaborative, and a new online volunteering platform for the county has been developed as part of the work plan.

#### Key points and outcomes:

841 attendees at GRCC networks for the VCSE sector (up 67.9% on 2020/21)

307 subscribers to the Cheltenham KYP Network (up 37% since April 2021); 359 subscribers to the Cotswold KYP Network (up 19.7% since April 2021); 145 subscribers to the Cheltenham Children and Young People KYP Network and 115 subscribers to the Cotswold Children and Young People KYP Network

125 VCSE organisations received one-to-one bespoke advice and support from GRCC (up 60.3% on 2020/21)

### **Investment Policy**

Any operating funds within the financial year that are not required immediately are invested in COIF Deposit Account. The Charity's Endowments Funds are invested in named COIF and Dynamic Cash Management accounts, other than the Goodeve Legacy which is invested in MG Charifund.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at not less than 6 months' operating costs, plus a provision for employment liabilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Based on the accounts to 31 March 2022 this target level would be £146,695, whilst freely available unrestricted reserves are shown as £670,045. The Charity also holds £26,697 in restricted funds and a permanent endowment of £54,372.

GRCC owns Community House, 15 College Green, Gloucester (all but "The Archway" room over the flying freehold into Miller's Green). The latest freehold valuation has indicated a RICS "Red Book" figure of around £400,000, as against a net book value of £17,860.

### **Risk Management**

The Board of Trustees maintains a risk register and has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risk. GRCC systems and procedures have been reviewed in conjunction with staff and trustees in order to mitigate risks to the Charity.

GRCC is developing future areas of work in response to local need. The Charity continues to have available for use its Trading subsidiary "GRCC Solutions Ltd" as appropriate.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices of GRCC and regular reports are produced for the Senior Leadership Team and Board of Trustees, for discussion and action.

### **Plans for Future Periods**

GRCC reviewed its Strategic Plan for 2021-2022 and approved an operational continuity plan. The process drew out key objectives and actions for the year, reflecting the difficult and evolving situation relating to the pandemic response and recovery and its impact on the organisation in terms of business continuity. Mrs Janice Banks stepped down as Chief Executive Officer in April 2021, Mr Richard Young stood down as Chief Executive Officer in June 2021. Ms Barbara Piranty was appointed as Chief Executive Officer in September 2021.

### **Related Parties**

GRCC is a founder member of ACRE (Action with Communities in Rural England), the national association of RCCs.

GRCC is the sole member of Independence Trust.

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The continued representation of GRCC on local partnerships and organisations has proved invaluable to the Charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Gloucestershire Rural Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charity will continue in operation.

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

### **Auditor**

Griffiths Marshall were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The Trustees' report was approved by the Board of Trustees.

**Mr Charles Coats - Chair**

**Mrs Sally Lewis - Vice Chair**

Dated: 25 October 2022

Dated: 25 October 2022

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### Opinion

We have audited the financial statements of Gloucestershire Rural Community Council (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

We gained an understanding of the legal and regulatory framework applicable to Gloucestershire Rural Community Council and the industry in which it operates and, considered the risk of acts by Management and directors of Gloucestershire Rural Community Council which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006 and Employment Law. We made enquiries of the Directors to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Stephen Humphries (Senior Statutory Auditor)**  
for and on behalf of Griffiths Marshall

25 October 2022

**Chartered Accountants**  
**Statutory Auditor**

Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
<b>Income from:</b>						
Voluntary Income	3	34,480	39,720	-	74,200	477,146
Charitable activities	4	-	1,482,772	-	1,482,772	992,668
Other trading activities	5	11,191	9,262	-	20,453	53,687
Investments	6	6,154	2,468	-	8,622	8,967
<b>Total income</b>		<b>51,825</b>	<b>1,534,222</b>	<b>-</b>	<b>1,586,047</b>	<b>1,532,468</b>
<b>Expenditure on:</b>						
Raising funds	7	37,260	-	-	37,260	35,607
Charitable activities	8	44,940	1,344,190	-	1,389,130	1,161,242
<b>Total resources expended</b>		<b>82,200</b>	<b>1,344,190</b>	<b>-</b>	<b>1,426,390</b>	<b>1,196,849</b>
Net gains/(losses) on investments	11	-	-	3,489	3,489	9,006
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(30,375)</b>	<b>190,032</b>	<b>3,489</b>	<b>163,146</b>	<b>344,625</b>
Gross transfers between funds		202,579	(202,579)	-	-	-
<b>Net movement in funds</b>		<b>172,204</b>	<b>(12,547)</b>	<b>3,489</b>	<b>163,146</b>	<b>-</b>
Fund balances at 1 April 2021		990,327	39,817	47,883	1,078,027	733,402
<b>Fund balances at 31 March 2022</b>		<b>1,162,531</b>	<b>27,270</b>	<b>51,372</b>	<b>1,241,173</b>	<b>1,078,027</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## GROUP BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		33,245		28,686
Investments	13		54,372		50,883
			<u>87,617</u>		<u>79,569</u>
<b>Current assets</b>					
Debtors	18	208,775		101,545	
Cash at bank and in hand		1,364,691		1,182,660	
		<u>1,573,466</u>		<u>1,284,205</u>	
<b>Creditors: amounts falling due within one year</b>	20	(419,910)		(285,747)	
Net current assets			<u>1,153,556</u>		<u>998,458</u>
<b>Total assets less current liabilities</b>			<u><u>1,241,173</u></u>		<u><u>1,078,027</u></u>
<b>Capital funds</b>					
Endowment funds - general			51,372		47,883
<b>Income funds</b>					
Restricted funds	22		27,270		39,817
Unrestricted funds			1,162,531		990,327
			<u>1,241,173</u>		<u>1,078,027</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 October 2022

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company Registration No. 03181755

# GLoucestershire Rural Community Council

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	14		27,047		21,164
Investments	13		54,372		50,883
			<u>81,419</u>		<u>72,047</u>
<b>Current assets</b>					
Debtors	15	50,521		61,171	
Cash at bank and in hand		779,756		734,740	
		<u>830,277</u>		<u>795,911</u>	
<b>Creditors: amounts falling due within one year</b>	17	(163,575)		(151,687)	
Net current assets			666,702		644,224
<b>Total assets less current liabilities</b>			<u>748,121</u>		<u>716,271</u>
<b>Capital funds</b>					
Endowment funds - general			51,372		47,883
<b>Income funds</b>					
Restricted funds	22		26,697		39,349
Unrestricted funds			670,052		629,039
			<u>748,121</u>		<u>716,271</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 October 2022

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company registration number 03181755

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Gloucestershire Rural Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 15 College Green, Gloucester, GL1 2LZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements have been presented on a group basis. On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds represent grants received for specific purposes, less revenue expenditure incurred. Where the grant was received for capital purposes, the expenditure has been capitalised and is included in fixed assets.

Endowment funds represents the net assets, including unrealised gains on the investment of the Goodeve Legacy.

#### 1.4 Income

Legacies, donations, gifts and bank interest are accounted for when they are received unless amounts receivable can be determined with reasonable accuracy.

Income from sales of donated goods is recognised when the goods are sold.

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

Grant income:

- Grants received for specific purposes are recorded as restricted grants in the period in which the grant related as directed by the donor.
- Grants received for a specific future period are recorded as restricted grants when received but deferred and held as a creditor until the period in which they relate.
- Grants which relate to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

Endowment fund income is unrestricted.

### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recorded on the accruals basis and liabilities are included when the legal obligation has been created.

Expenditure in charitable activities represents the costs incurred in carrying out the charitable objectives of the project.

Governance costs represent the cost of general administration functions of the charity.

Basis of apportionment of expenditure:

- Staff costs are allocated on a basis of time spent on each category of activity.
- Premises costs are allocated to direct charitable support costs.
- Depreciation provision is allocated on the basis of use of the assets.
- All other overheads are allocated to projects as a percentage of direct expenditure.

As a registered charity, the activities are generally exempt from Income Tax and Capital Gains Tax in connection with its direct charitable purpose, but not from VAT.

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% reducing balance
Fixtures, fittings & equipment	3 years straight line or specific to length of project
Computer equipment	3 years straight line or specific to length of project

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.13 Deferred income**

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

### 2 Critical accounting estimates and judgements

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

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

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	864	-	864	467
Donation of funds	-	-	-	389,619
Subscriptions & Memberships	1,599	-	1,599	1,740
Grants receivable	32,017	39,720	71,737	85,320
	<u>34,480</u>	<u>39,720</u>	<u>74,200</u>	<u>477,146</u>
<b>For the year ended 31 March 2021</b>	<u>2,169</u>	<u>474,977</u>		<u>477,146</u>

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
<b>Grants receivable for core activities</b>				
ACRE (DEFRA)	-	39,720	39,720	39,220
Cotswold District Council	13,100	-	13,100	13,100
Stroud District Council	11,000	-	11,000	11,000
Forest of Dean District Council	5,000	-	5,000	5,000
Tewkesbury Borough Council	2,917	-	2,917	7,000
Other	-	-	-	10,000
	<u>32,017</u>	<u>39,720</u>	<u>71,737</u>	<u>85,320</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	2022 £	2021 £
Training Income	-	(170)
Project funding	525,458	407,830
Wellbeing Services	954,220	577,686
Barnwood Trust	3,094	7,322
	<u>1,482,772</u>	<u>992,668</u>
Analysis by fund		
Unrestricted funds	-	(170)
Restricted funds	<u>1,482,772</u>	<u>992,838</u>
<b>Performance related grants</b>	<b>£</b>	<b>£</b>
Bromford	3,000	3,000
Cheltenham Borough Council	105,871	67,735
Cotswold District Council	12,167	17,200
Forest of Dean District Council	4,000	4,000
FWAG	-	3,575
Gloucestershire County Council	104,620	65,497
Groundwork UK	76,461	39,220
NHS Gloucestershire CCG	183,339	151,893
Platform Housing	5,000	5,000
Rooftop Housing Association	5,000	5,000
Stroud District Council	4,000	11,500
Training	-	(170)
Tewkesbury Council	14,000	26,210
Two Rivers Housing	5,000	5,000
Wye Dean Housing Association	3,000	3,000
	<u>525,458</u>	<u>407,660</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Other trading activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Consultancy income	11,191	9,262	20,453	32,524	21,163	53,687
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Rental income	3,178	-	3,178	4,354	-	4,354
Goodeve income	-	2,439	2,439	-	2,098	2,098
Interest receivable	2,976	29	3,005	2,434	81	2,515
	<u>6,154</u>	<u>2,468</u>	<u>8,622</u>	<u>6,788</u>	<u>2,179</u>	<u>8,967</u>
	<u><u>6,154</u></u>	<u><u>2,468</u></u>	<u><u>8,622</u></u>	<u><u>6,788</u></u>	<u><u>2,179</u></u>	<u><u>8,967</u></u>

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Costs of generating funds</u>		
Office service costs	7,264	6,110
Other fundraising costs	3,667	3,880
Staff costs	26,329	25,617
	<u>37,260</u>	<u>35,607</u>
Costs of generating funds	<u>37,260</u>	<u>35,607</u>
	<u><u>37,260</u></u>	<u><u>35,607</u></u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	GRCC 2022 £	Wellbeing Services 2022 £	Barnwood Trust 2022 £	Total 2022 £	GRCC 2021 £	Wellbeing Services 2021 £	Barnwood Trust 2021 £	Total 2021 £
Staff costs	376,435	568,150	-	944,585	385,769	358,675	-	744,444
Depreciation and impairment	10,941	2,947	-	13,888	12,443	1,404	-	13,847
Charitable expenditure	61,430	37,555	2,988	101,973	1,573	6,363	6,855	14,791
ICT costs	-	22,219	-	22,219	-	18,612	-	18,612
Premises	-	77,158	-	77,158	-	47,146	-	47,146
Office costs	-	8,121	-	8,121	-	3,622	-	3,622
Administration costs	-	9,177	-	9,177	-	4,401	-	4,401
	<u>448,806</u>	<u>725,327</u>	<u>2,988</u>	<u>1,177,121</u>	<u>399,785</u>	<u>440,223</u>	<u>6,855</u>	<u>846,863</u>
Grant funding activities	12,666	-	-	12,666	-	-	-	-
Share of support costs (see note 9)	154,057	-	-	154,057	172,262	3,478	-	175,740
Share of governance costs (see note 9)	39,461	5,824	-	45,286	59,624	79,015	-	138,639
	<u>654,990</u>	<u>731,151</u>	<u>2,988</u>	<u>1,389,130</u>	<u>631,671</u>	<u>522,716</u>	<u>6,855</u>	<u>1,161,242</u>
<b>Analysis by fund</b>								
Unrestricted funds	44,940	-	-	44,940	127,336	-	-	127,336
Restricted funds	610,050	731,151	2,988	1,344,190	504,335	522,716	6,855	1,033,906
	<u>654,990</u>	<u>731,151</u>	<u>2,988</u>	<u>1,389,130</u>	<u>631,671</u>	<u>522,716</u>	<u>6,855</u>	<u>1,161,242</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	130,136	27,276	157,412	112,691	16,454	129,145
Support costs	23,921	-	23,921	63,049	31,709	94,758
			-			
Audit fees	-	11,160	11,160	-	11,160	11,160
Legal and professional	-	4,300	4,300	-	78,193	78,193
Other costs	-	2,550	2,550	-	1,123	1,123
	<u>154,057</u>	<u>45,286</u>	<u>199,343</u>	<u>175,740</u>	<u>138,639</u>	<u>314,379</u>
Analysed between						
Charitable activities	<u>154,057</u>	<u>45,286</u>	<u>199,343</u>	<u>175,740</u>	<u>138,639</u>	<u>314,379</u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 11 Net gains/(losses) on investments

	Endowment funds general 2022 £	Endowment funds general 2021 £
Revaluation of investments	<u>3,489</u>	<u>9,006</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	18	18
Management and administration	3	3
Wellbeing services	32	32
	<u>53</u>	<u>53</u>

#### Employment costs

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	967,156	964,830
Social security costs	68,892	67,240
Other pension costs	66,160	68,718
Staff training, life insurance and travel	26,118	5,855
	<u>1,128,326</u>	<u>1,106,643</u>

There were no employees whose annual remuneration was £60,000 or more.

Number of staff with benefits accruing under:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Money purchase scheme	<u>53</u>	<u>53</u>

### 13 Fixed asset investments

	<b>Unlisted</b>	<b>Other</b>	<b>Total</b>
	<b>investments</b>	<b>investments</b>	
	<b>£</b>		<b>£</b>
<b>Cost or valuation</b>			
At 1 April 2021	47,883	3,000	50,883
Valuation changes	3,489	-	3,489
	<u>51,372</u>	<u>3,000</u>	<u>54,372</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>51,372</u>	<u>3,000</u>	<u>54,372</u>
At 31 March 2021	<u>47,883</u>	<u>3,000</u>	<u>50,883</u>

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Fixed asset investments (Continued)

Other investments comprise:	Notes	2022 £	2021 £
Investments in joint ventures		3,000	3,000

GRCC invested £3,000 into Cirican LLP (OC429471) as part of a collaborative effort by 18 rural community councils to provide research and consultancy services. The partnership is registered at Community House, 15 College Green, Gloucester, United Kingdom, GL1 2LZ

Cirican LLP is deemed an associate to GRCC but the results are immaterial to the consolidated group accounts.

### 14 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2021	109,979	96,339	146,118	352,436
Additions	6,497	-	11,952	18,449
Disposals	(59,870)	(42,969)	(68,620)	-
At 31 March 2022	50,109	53,370	89,450	370,885
<b>Depreciation and impairment</b>				
At 1 April 2021	98,318	89,463	135,971	323,752
Depreciation charged in the year	298	2,717	10,873	13,888
Eliminated in respect of disposals	(59,870)	(42,969)	(68,620)	-
At 31 March 2022	38,746	49,211	78,224	337,640
<b>Carrying amount</b>				
At 31 March 2022	11,363	4,159	11,226	33,245
At 31 March 2021	11,661	6,877	10,148	28,686

### 15 Company Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	43,745	54,976
Other debtors	-	209
Prepayments and accrued income	6,776	5,986
	50,521	61,171

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 18 Group Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	182,530	75,977
Other debtors	6,736	6,945
Prepayments and accrued income	19,510	18,623
	<u>208,776</u>	<u>101,545</u>

### 17 Company creditors falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,799	3,345
Deferred Income	138,176	122,116
Trade creditors	13,769	19,819
Other creditors	1,174	10
Accruals and deferred income	8,657	6,397
	<u>163,575</u>	<u>151,687</u>

### 20 Group creditors falling due within one year

	2022	2021
	£	£
Other taxation and social security	7,858	10,044
Deferred Income	364,964	182,946
Trade creditors	21,211	70,730
Other creditors	10,782	9,618
Accruals	15,095	12,409
	<u>419,910</u>	<u>285,747</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 19 Company Deferred income

Deferred income is included in the financial statements as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Consultancy income	3,650	3,650
Donation and gift aid	63,904	63,904
Big Assist funding	4,165	4,165
PCC internet	5,000	5,000
Stroud DC - Stroud Leader work	3,500	3,500
GCC - Quality Review	2,000	2,000
Tewkesbury BC - Retailer support	3,000	3,000
KYP Cotswolds	5,000	5,000
Severn Vale Club	1,680	1,680
COVID 19 Grant	20,000	-
CDC Flood Warren	5,833	-
Cheltenham BC - VCS grant	5,667	5,667
FOD Digital hub	10,270	7,000
FOD Village Halls grant	4,506	7,000
KYP Boost funding	-	5,300
KYP extended offer	-	5,250
	<u>138,175</u>	<u>122,116</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 22 Group Deferred income

Deferred income is included in the financial statements as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
As detailed in company note above	138,175	122,116
NHS Vaccination Programme	21,000	21,000
Barnwood Trust	227	3,145
Client funds	36,685	36,685
Discharge Hub	30,092	-
Health Checks	47,825	-
Discharge Hub 2	45,960	-
Armed Forces Link Worker	35,000	-
Peer Support	10,000	-
	<u>364,964</u>	<u>182,946</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

### 21 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £66,160 (2021 - £68,718).

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 22 Company Restricted funds

	Balance at 1 April 2021	Incoming	Outgoing	Transfers	Balance at 31 March 2022
	£	£	£	£	£
TBC CLH	8,498	-	(235)	(8,263)	-
Rural Housing Enabler	10,334	37,000	(35,830)	-	11,504
Glos Hubs	-	76,461	(82,255)	5,794	-
Glos Hubs Advisor time	-	-	(3,458)	3,458	-
Glos Hubs Agile Fund	-	-	(3,523)	3,523	-
Community Wellbeing	4,882	129,468	(116,715)	(17,635)	-
Rural Support	-	39,755	(41,714)	1,959	-
Consultancy	-	9,255	(13,195)	3,940	-
Tewkesbury Flood Resilience	-	10,000	(7,856)	(2,144)	-
GEM Nav Dev Time & Expenditure	-	74,058	(90,052)	15,994	-
GEM Part Expenses	92	337	(359)	(70)	-
GEM Extra Mile	351	(4)	-	(347)	-
GEM Part Council	-	500	(926)	426	-
Cheltenham VCS Support	-	43,594	(28,660)	(14,934)	-
Cheltenham Youth Network	-	4,500	(1,086)	(3,414)	-
Digital Innovation fund	-	9,730	(9,730)	-	-
Social Prescribers	-	53,843	(51,000)	(2,843)	-
Know Your Patch Network Cheltenham	-	26,550	(2,972)	(23,578)	-
Know Your Patch Network Cotswolds	-	16,000	(3,230)	(12,770)	-
SPTM Big Local	-	15,227	(15,742)	515	-
Covid Prevention Grant	-	20,000	(2,788)	(17,212)	-
Cotswold Flood Wardens	-	8,167	(5,930)	(2,237)	-
Wheelhouse	-	-	(916)	916	-
Fowler Wright Fund	15,193	6	-	(6)	15,193
Anniversary Fund	-	22	-	(22)	-
Goodeve	-	2,439	-	(2,439)	-
	<u>39,350</u>	<u>576,908</u>	<u>(518,172)</u>	<u>71,389</u>	<u>26,697</u>

### 23 Group Restricted Funds

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Company funds (note 24)	39,348	576,908	(518,172)	(71,389)	26,695
Wellbeing	-	954,220	(823,030)	(131,190)	-
Barnwood trust	468	3,094	(2,988)	-	574
	<u>39,816</u>	<u>1,534,222</u>	<u>(1,344,190)</u>	<u>(202,579)</u>	<u>27,269</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 24 Company Analysis of net assets between funds

	Restricted £	Endowment £	Unrestricted £	Total £
Fund balances at 31 March 2022 are represented by:				
Investments	-	51,372	-	51,372
Current assets/(liabilities)	26,697	-	670,052	696,749
	<u>26,697</u>	<u>51,372</u>	<u>670,052</u>	<u>748,121</u>

### 27 Group Analysis of net assets between funds

	Restricted £	Endowment £	Unrestricted £	Total £
Fund balances at 31 March 2022 are represented by:				
Investments	-	51,372	-	51,372
Current assets/(liabilities)	27,270	-	1,162,531	1,189,801
	<u>27,270</u>	<u>51,372</u>	<u>1,162,531</u>	<u>1,241,173</u>

### 26 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>168,963</u>	<u>169,441</u>

#### GRCC Solutions Ltd

The charity controls GRCC Solutions Ltd, a company limited by guarantee, by way of the directors. There is a deed of covenant in place to donate profits to GRCC. The results of the company are considered immaterial to the group accounts..

#### Independence Trust

The accounts of Independence Trust form part of the consolidated group accounts of Gloucestershire Rural Community Council to 31 March 2022.

In the period Gloucestershire Rural Community Council charged Independent Trust £91,858 for management and overhead services.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### 27 Subsidiaries

On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within. Full accounts for Independence Trust as a standalone entity can be obtained from the groups registered office.

Details of the charity's subsidiaries at 31 March 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Independence Trust	England	Wellbeing Services	Guarantee	100.00	

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its and loss account in these financial statements. The surplus generated by the parent charity for the period was £131,296 (2021 - £8,717).

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL**

England & Wales - Charity number 1054282

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# Accounts

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**Charity Registration No. 1054282**

**Company Registration No. 03181755 (England and Wales)**

**GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Charles Coats - Chair  
Mrs Sally Lewis - Vice Chair  
Mrs Carole Topple  
Mr Duncan McGaw  
Mr Simon King  
Cllr Stephen Hirst  
Cllr Phillip Awford

**Charity number** 1054282

**Company number** 03181755

**Registered office**

Community House  
15 College Green  
Gloucester  
GL1 2LZ

**Auditor**

Griffiths Marshall  
Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

**Bankers**

The Co-operative Bank plc  
14 Broadmead  
Bristol  
BS1 3HH

**Solicitors**

Veale Wasbrough Vizards LLP  
Narrow Quay House  
Narrow Quay  
Bristol  
BS1 4QA

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# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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Company balance sheet	12
Notes to the financial statements	13 - 31

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# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their report and financial statements for the year ended 31 March 2021. The financial statements have been presented on a group basis. On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes contained within.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

### **Public Benefit Statement**

In line with GRCC's Mission Statement all activities focus on our vision of active communities shaping their own futures. This is achieved through direct work with communities, our local knowledge, networks, professional services and our influencing role. In all work, due regard is given to the Charity Commission's published guidance and to GRCC's values.

### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated April 1996, but originally registered as a charity in May 1923. In 1996 the company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Charles Coats - Chair

Mrs Sally Lewis - Vice Chair

Mrs Carole Topple

Mr Duncan McGaw

Mr Simon King

Mr Barrie Wyatt

(Resigned 2 July 2021)

Cllr Stephen Hirst

Cllr Phillip Awford

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. They may serve for a maximum of three terms, plus an additional one year in exceptional circumstances.

Due to the nature of the Charity's work in and with the communities of Gloucestershire the Board of Trustees seeks to ensure that the needs of these communities are appropriately reflected through the diversity of the trustee body. Trustees work together to address succession planning, and co-option is used as required before taking proposals to members at Annual General Meetings. A range of methods are adopted to attract new Trustees, including formal and informal approaches and open recruitment, and interviews undertaken to establish suitability.

The more traditional business and technical skills are well represented on the Board of Trustees. In an effort to maintain this broad skill mix, members of the Board of Trustees are asked to complete a register of their skills and this is refreshed annually, so that any gaps can be identified and filled. This ensures that a balance of skills is maintained. Trustees also complete an annual self-assessment survey to examine their own and the Board's performance.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Trustee Induction and Training**

All Trustees are expected to undertake the necessary training to meet the requirements of a Trustee of a Charity therefore all Trustees are expected to take part in GRCC's Trustee induction programme. GRCC Away Days, involving Trustees, staff and volunteers, enable concentrated time for forward planning and Trustees are encouraged to take advantage of GRCC training. Trustees are also encouraged to undertake other relevant Governance training and to attend regional and national events on behalf of the organisation.

At their formal induction, Trustees receive a Trustee Induction pack which provides essential information about GRCC such as its history and project areas, Business Plan, Memorandum and Articles of Association, the latest financial statements, GRCC publications and publicity information. In order to clarify Trustees' roles, the pack also draws on information from a variety of recognised publications e.g. the Charity Commission publication "the Essential Trustee". All Trustees, on induction, are required to complete documentation relating to eligibility to serve and potential conflicts of interests and these are refreshed annually or when circumstances change.

### **Organisational Structure**

The charity is controlled by the Board of Trustees who meet four times per year attended by the Senior Leadership Team (SLT). Responsibility for day to day management is delegated to the Chief Executive supported by the SLT.

The CEO reports to the Chair and the Board of Trustees and is charged with implementing Board Policy, ensuring compliance and ensuring that the Charity delivers the services specified and that KPI's are met.

The Senior Leadership Team during 2020-21 consisted of:

Ms Janice Banks – Chief Executive Officer  
Mr Russell Hayward – Head of Finance & Resources  
Mrs Barbara Pond – Head of Operations & Business Development  
Mrs Angela Gilbert – Community Development Team Manager

During 2020-21 the SLT met monthly and a full Staff Team Meeting was also held monthly (except for April and May 2020) to share information, discuss topics in detail and check progress of key elements of GRCC work. The Team Meetings were held online from March onwards as staff were working from home in accordance with Government requirements.

### **Objectives and activities**

The Board of Trustees annually reviews the strategic direction of GRCC which is encapsulated in the vision, mission and values below. The strategic objectives inform the annual business plan which forms the basis of the activity throughout the year.

#### **Vision**

Fully engaged and empowered communities.

#### **Mission**

To inspire, support and deliver community action.

#### **Values**

Integrity  
Independent  
Inclusive  
Inspiring  
Empowering

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Strategic objectives

1. Strengthen communities to develop vibrant and sustainable places to live and work.
2. Become the first choice organisation for VCSE sector support and training across Gloucestershire.
3. Become the leading voice for rural communities in Gloucestershire.
4. Develop GRCC as a sustainable and essential organisation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and Performance

##### 1. Strengthen communities to develop vibrant and sustainable places to live and work

Our two GEM (Going the Extra Mile) Project Navigator Developers continued to support their participants in the Lottery and EU-funded programme online and by telephone. Participants were helped to learn how to use video calling and signposted to online training, and the North Cotswolds Job Club was successfully transferred to an online activity. The project's success has resulted in its extension for a further year.

GRCC ran a series of workshops to support village and community hall committees in understanding government guidance and their responsibilities in order to operate (when allowed) in a Covid-secure manner. Extensive one-to-one support was provided by email and telephone, as well as a regular e-newsletter sent out to our Community Buildings Network. Gloucester Diocese also approached GRCC to run sessions specifically for church halls on Covid-safe reopening.

GRCC also supported a number of community initiatives, providing advice and support to groups developing projects for their neighbourhoods, such as a Wellbeing Action Group aiming to provide health and wellbeing support for the most vulnerable in their area; running workshops and helping clarify rules and regulations on how communities identify and prioritise Community Infrastructure Levy spend; providing bespoke advice to groups moving forward community-led planning initiatives including Neighbourhood Development Plans; and supporting communities with their emergency planning, particularly in Tewkesbury where GRCC runs the Flood Wardens scheme.

#### Key points and outcomes:

- 273 current and former vulnerable and shielding clients of Cotswold CWS provided with telephone and online support, including befriending calls, to reduce feelings of loneliness and social isolation during initial Covid lockdown
- 678 individuals in total supported by GRCC's CWS
- GRCC was awarded Gold level in the Green Impact Assessment in May 2020. This is a sustainability initiative led by the NUS and administered by University of Gloucestershire
- GRCC Navigator Developer provided training to other Navigator Developers across the county to enable them to run online job clubs
- 220 attendees at GRCC Community Buildings Network online events and workshops; 427 subscribers to the Community Buildings Network mailing list, up 80.2% since June 2020
- One-to-one bespoke advice and support was provided to 104 community building management committees
- A public works consultation was conducted on behalf of a town council interested in developing a parking and transport centre, and a community survey was conducted on behalf of a parish council looking at options for redeveloping their village hall.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### **2. Become the first choice organisation for VCSE sector support and training across Gloucestershire**

Adapting GRCC's support and delivery model to cope with the restrictions of the pandemic was a challenge which we succeeded in meeting. All support was provided online or by telephone which ultimately enabled us to connect directly with more VCSE organisations and volunteers than would have been practical in person.

The profile of volunteering greatly increased in the early days of the pandemic. Support and advice was provided on Covid rules, volunteering, governance, and other matters to the new Covid-related support and good neighbours groups developed in communities across Gloucestershire. GRCC continues to support those groups looking to develop into long-term sustainable organisations for the benefit of their communities. We have also been actively involved in the Enabling Active Communities Volunteering Working Group, looking at how volunteering infrastructure can be improved and supported across the county.

Our networks and forums, facilitating peer learning and support across the county, continued to grow as all meetings were moved online. Some members found it easier to attend more regularly than to travel to in person meetings. The Know Your Patch Networks, established by Gloucestershire County Council in 2018 and two of which are hosted by GRCC, continue to encourage effective partnership working between VCSE, statutory and private sector organisations working in the Adult Social Care sector.

Key statistics and outcomes:

- 501 attendees at GRCC networks for the VCSE sector
- 224 subscribers to the Cheltenham KYP Network (up 31.8% since April 2020); 300 subscribers to the Cotswold KYP Network (up 160.9% since April 2020); 273 subscribers to VCS updates mailing list (up 25.2% since April 2020)
- 78 VCSE organisations received one-to-one bespoke advice and support from GRCC

#### **3. Become the leading voice for rural communities in Gloucestershire**

GRCC is part of the ACRE Network (the England-wide network of rural community councils) through which we receive funding from Defra to advance Defra's rural priorities. The priorities for 2020/21 were: Digital Infrastructure; Digital Skills and Inclusion; Rural Life Opportunities; Social Infrastructure; Rural Transport; Affordable Energy; Housing and Planning; Business Support and Social Enterprise Development. GRCC undertook a wide range of activities to support these priorities.

As a rural specialist, GRCC is recognised as a contributor at a strategic level in Gloucestershire and therefore is a member of or has contributed to a number of key groups and partnerships. These include the GFirst LEP Agri-Tech Food and Business network, Gloucestershire Local Nature Partnership, the Naturally Healthy Leadership Group, and the Joint Strategic Needs Assessment (JSNA) planning group.

GRCC has been a partner with FWAG SW (Farming & Wildlife Advisory Group South West) in the Defra Environmental Land Management Systems (ELMS) Trial, supporting communities to engage with the project. GRCC's final report on the community engagement activities will feed into CCRI's final evaluation for submission to Defra.

During the initial Covid lockdown it became apparent that there are issues of both food poverty and food deserts in the county. As a member of the GFirst LEP Agri-Tech Food and Business network, GRCC contributed to the development of a successful bid for funding for stage one of Gloucestershire Food Revolution, a countywide partnership to support development of food production and distribution. GRCC is now working with partners on food poverty as part of the project's Health and Wellbeing work area.

#### **Investment Policy**

Any operating funds within the financial year that are not required immediately are invested in COIF Deposit Account. The Charity's Endowments Funds are invested in named COIF and Dynamic Cash Management accounts, other than the Goodeve Legacy which is invested in MG Charifund.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at not less than 6 months' operating costs, plus a provision for employment liabilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Based on the accounts to 31 March 2021 this target level would be £162,925, whilst freely available unrestricted reserves are shown as £629,039. The Charity also holds £39,349 in restricted funds and a permanent endowment of £47,883.

GRCC owns Community House, 15 College Green, Gloucester (all but "The Archway" room over the flying freehold into Miller's Green). The latest freehold valuation has indicated a RICS "Red Book" figure of around £400,000, as against a net book value of £11,661.

### **Risk Management**

The Board of Trustees maintains a risk register and has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risk. GRCC systems and procedures have been reviewed in conjunction with staff and trustees in order to mitigate risks to the Charity.

GRCC is developing future areas of work in response to local need. The Charity continues to have available for use its Trading subsidiary "GRCC Solutions Ltd" as appropriate.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices of GRCC and regular reports are produced for the Senior Leadership Team and Board of Trustees, for discussion and action.

### **Plans for Future Periods**

GRCC reviewed its Strategic Plan for 2020-2021 and approved an operational continuity plan. The process drew out key objectives and actions for the year, reflecting the difficult and evolving situation relating to the pandemic response and recovery and its impact on the organisation in terms of business continuity. Mrs Janice Banks stepped down as Chief Executive Officer in April 2021 following a successful recruitment process and handover.

### **Related Parties**

GRCC is a founder member of ACRE (Action with Communities in Rural England), the national association of RCCs.

Independence Trust was transferred from Connexus to GRCC in August 2020. GRCC is the sole member of Independence Trust.

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The continued representation of GRCC on local partnerships and organisations has proved invaluable to the Charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

# GLoucestershire Rural Community Council

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

---

### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Gloucestershire Rural Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charity will continue in operation.

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

### **Auditor**

Griffiths Marshall were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The Trustees' report was approved by the Board of Trustees.

**Mr Charles Coats - Chair**

**Mrs Sally Lewis - Vice Chair**

Dated: 25 January 2022

Dated: 25 January 2022

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### Opinion

We have audited the financial statements of Gloucestershire Rural Community Council (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 charity for the purpose 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 charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

We gained an understanding of the legal and regulatory framework applicable to Gloucestershire Rural Community Council and the industry in which it operates and, considered the risk of acts by Management and directors of Gloucestershire Rural Community Council which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006 and Employment Law. We made enquiries of the Directors to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

# GLoucestershire Rural Community Council

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

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Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Stephen Humphries (Senior Statutory Auditor)**  
for and on behalf of Griffiths Marshall

31 January 2022

**Chartered Accountants**  
**Statutory Auditor**

Beaumont House  
172 Southgate Street  
Gloucester  
Gloucestershire  
GL1 2EZ

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income and endowments from:</u></b>						
Voluntary Income	3	2,169	474,977	-	477,146	118,416
Charitable activities	4	(170)	992,838	-	992,668	421,045
Other trading activities	5	32,524	21,163	-	53,687	67,746
Investments	6	6,788	2,179	-	8,967	10,541
Other income	7	-	-	-	-	275
<b>Total income and endowments</b>		<b>41,311</b>	<b>1,491,157</b>	<b>-</b>	<b>1,532,468</b>	<b>618,023</b>
<b><u>Expenditure on:</u></b>						
Raising funds	8	35,607	-	-	35,607	39,171
Charitable activities	9	127,336	1,033,906	-	1,161,242	582,104
<b>Total resources expended</b>		<b>162,943</b>	<b>1,033,906</b>	<b>-</b>	<b>1,196,849</b>	<b>621,275</b>
Net gains/(losses) on investments	14	-	-	9,006	9,006	(11,171)
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(121,632)</b>	<b>457,251</b>	<b>9,006</b>	<b>344,625</b>	<b>(14,423)</b>
Gross transfers between funds		759,599	(759,599)	-	-	-
<b>Net movement in funds</b>		<b>637,967</b>	<b>(302,348)</b>	<b>9,006</b>	<b>344,625</b>	<b>(14,423)</b>
Fund balances at 1 April 2020		352,360	342,165	38,877	733,402	747,824
<b>Fund balances at 31 March 2021</b>		<b>990,327</b>	<b>39,817</b>	<b>47,883</b>	<b>1,078,027</b>	<b>733,401</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## GROUP BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	15		28,686		33,606
Investments	16		50,883		38,877
			<u>79,569</u>		<u>72,483</u>
<b>Current assets</b>					
Debtors	18	101,545		104,332	
Cash at bank and in hand		1,182,660		786,660	
		<u>1,284,205</u>		<u>890,992</u>	
<b>Creditors: amounts falling due within one year</b>	20	(285,747)		(230,074)	
Net current assets			<u>998,458</u>		<u>660,918</u>
<b>Total assets less current liabilities</b>			<u>1,078,027</u>		<u>733,401</u>
<b>Capital funds</b>					
Endowment funds - general			47,883		38,877
<b>Income funds</b>					
Restricted funds	24		39,817		342,164
Unrestricted funds			990,327		352,360
			<u>1,078,027</u>		<u>733,401</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 January 2022

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company Registration No. 03181755

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## COMPANY BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	15		21,164		33,606
Investments	16		50,883		38,877
			<u>72,047</u>		<u>72,483</u>
<b>Current assets</b>					
Debtors	17	61,171		104,332	
Cash at bank and in hand		734,740		786,660	
		<u>795,911</u>		<u>890,992</u>	
<b>Creditors: amounts falling due within one year</b>	19	(151,687)		(230,074)	
Net current assets			644,224		660,918
<b>Total assets less current liabilities</b>			<u>716,271</u>		<u>733,401</u>
<b>Capital funds</b>					
Endowment funds - general			47,883		38,877
<b>Income funds</b>					
Restricted funds	24		39,349		342,164
Unrestricted funds			629,039		352,360
			<u>716,271</u>		<u>733,401</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 January 2022

Mr Charles Coats - Chair  
Trustee

Mrs Sally Lewis - Vice Chair  
Trustee

Company Registration No. 03181755

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### 1 Accounting policies

#### Charity information

Gloucestershire Rural Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Community House, 15 College Green, Gloucester, GL1 2LZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements have been presented on a group basis. On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds represent grants received for specific purposes, less revenue expenditure incurred. Where the grant was received for capital purposes, the expenditure has been capitalised and is included in fixed assets.

Endowment funds represents the net assets, including unrealised gains on the investment of the Goodeve Legacy.

#### 1.4 Income

Legacies, donations, gifts and bank interest are accounted for when they are received unless amounts receivable can be determined with reasonable accuracy.

Income from sales of donated goods is recognised when the goods are sold.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

Grant income:

- Grants received for specific purposes are recorded as restricted grants in the period in which the grant related as directed by the donor.
- Grants received for a specific future period are recorded as restricted grants when received but deferred and held as a creditor until the period in which they relate.
- Grants which relate to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

Endowment fund income is unrestricted.

### 1.5 Expenditure

Expenditure is recorded on the accruals basis and liabilities are included when the legal obligation has been created.

Expenditure in charitable activities represents the costs incurred in carrying out the charitable objectives of the project.

Governance costs represent the cost of general administration functions of the charity.

Basis of apportionment of expenditure:

- Staff costs are allocated on a basis of time spent on each category of activity.
- Premises costs are allocated to direct charitable support costs.
- Depreciation provision is allocated on the basis of use of the assets.
- All other overheads are allocated to projects as a percentage of direct expenditure.

As a registered charity, the activities are generally exempt from Income Tax and Capital Gains Tax in connection with its direct charitable purpose, but not from VAT.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% reducing balance
Fixtures, fittings & equipment	3 years straight line or specific to length of project
Computer equipment	3 years straight line or specific to length of project

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **1 Accounting policies**

**(Continued)**

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.13 Deferred income**

Income is deferred when the donor specifies the income is for a future period or applies conditions that cannot be met until a future period.

### **2 Critical accounting estimates and judgements**

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

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

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	429	38	467	39
Donation of funds	-	389,619	389,619	-
Subscriptions & Memberships	1,740	-	1,740	2,022
Grants receivable	-	85,320	85,320	116,355
	<u>2,169</u>	<u>474,977</u>	<u>477,146</u>	<u>118,416</u>
<b>For the year ended 31 March 2020</b>	<u>38,196</u>	<u>80,220</u>		<u>118,416</u>

#### Donations of Funds

On 17th August 2020 Gloucestershire Rural Community Council tookover control of the charity Independence Trust (Charity No 1083593). This created a new charitable group and the funds held by Independence Trust were donated to Group by the previous parent company Connexus Two Housing Limited

As at 31 March 2020 Independence Trust held reserves of £353,039. From 1 April 2020 to 17th August 2020 the trust generated a surplus of £36,580. The total donation to the Group amounted to £389,619

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Voluntary Income

(Continued)

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Grants receivable for core activities</b>				
ACRE (DEFRA)	-	39,220	39,220	65,220
Cotswold District Council	-	13,100	13,100	13,100
Stroud District Council	-	11,000	11,000	11,000
Forest of Dean District Council	-	5,000	5,000	5,000
Tewkesbury Borough Council	-	7,000	7,000	7,000
Other	-	10,000	10,000	15,035
	<u>-</u>	<u>85,320</u>	<u>85,320</u>	<u>116,355</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	2021 £	2020 £
Training Income	(170)	1,190
Project funding	407,830	419,855
Wellbeing Services	577,686	-
Barnwood Trust	7,322	-
	<u>992,668</u>	<u>421,045</u>
Analysis by fund		
Unrestricted funds	(170)	1,190
Restricted funds	992,838	419,855
	<u>992,668</u>	<u>421,045</u>

### Performance related grants

	£	£
Bromford	3,000	3,000
Cheltenham Borough Council	67,735	55,411
Cirencester Housing Society	-	3,000
Cotswold District Council	17,200	15,167
English Rural Housing	-	3,000
Forest of Dean District Council	4,000	4,000
Fortis Living	-	5,000
FWAG	3,575	13,375
Gloucestershire County Council	65,497	83,027
Gloucestershire Rural Housing	-	3,000
Groundwork UK	39,220	-
NHS Gloucestershire CCG	151,893	140,468
Platform Housing	5,000	-
Rooftop Housing Association	5,000	5,000
Stroud District Council	11,500	34,020
STWA	-	30,353
Training	(170)	1,190
Tewkesbury Council	26,210	14,035
Two Rivers Housing	5,000	5,000
Wye Dean Housing Association	3,000	3,000
	<u>407,660</u>	<u>419,855</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Consultancy income	32,524	21,163	53,687	14,300	53,446	67,746
	=====	=====	=====	=====	=====	=====

### 6 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Endowment funds general	Total
	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£
Rental income	4,354	-	4,354	-	-	-	-
Goodeve income	-	2,098	2,098	7,413	413	2,715	10,541
Interest receivable	2,434	81	2,515	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====
	6,788	2,179	8,967	7,413	413	2,715	10,541
	=====	=====	=====	=====	=====	=====	=====

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 7 Other income

Total	Unrestricted funds
2021	2020
£	£
-	275

Other income

### 8 Raising funds

Unrestricted funds	Unrestricted funds
2021	2020
£	£
6,110	7,308
3,880	8,684
25,617	23,179
35,607	39,171
35,607	39,171

#### Costs of generating funds

Office service costs

Other fundraising costs

Staff costs

Costs of generating funds

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 9 Charitable activities

	GRCC 2021 £	Wellbeing Services 2021 £	Barnwood Trust 2021 £	Total 2021 £	Charitable activities 2020 £
Staff costs	385,769	358,675	-	744,444	414,346
Depreciation and impairment	12,443	1,404	-	13,847	12,244
Charitable expenditure	1,573	6,363	6,855	14,791	36,391
ICT costs	-	18,612	-	18,612	-
Premises	-	47,146	-	47,146	-
Office costs	-	3,622	-	3,622	-
Administration costs	-	4,401	-	4,401	-
	<u>399,785</u>	<u>440,223</u>	<u>6,855</u>	<u>846,863</u>	<u>462,981</u>
Grant funding of activities (see note 10)	-	-	-	-	4,634
Share of support costs (see note 11)	172,262	3,478	-	175,740	100,702
Share of governance costs (see note 11)	59,624	79,015	-	138,639	13,787
	<u>631,671</u>	<u>522,716</u>	<u>6,855</u>	<u>1,161,242</u>	<u>582,104</u>
<b>Analysis by fund</b>					
Unrestricted funds	127,336	-	-	127,336	79,218
Restricted funds	504,335	522,716	6,855	1,033,906	502,886
	<u>631,671</u>	<u>522,716</u>	<u>6,855</u>	<u>1,161,242</u>	<u>582,104</u>

### 10 Grants payable

	Charitable activities 2021 £	Charitable activities 2020 £
Grants to institutions:		
Less than £1,000	-	3,627
More than £1,000	-	1,007
	<u>-</u>	<u>4,634</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	112,691	16,454	129,145	88,903	9,013	97,916
Support costs	63,049	31,709	94,758	11,799	-	11,799
Audit fees	-	11,160	11,160	-	3,672	3,672
Legal and professional	-	78,193	78,193	-	1,102	1,102
Other costs	-	1,123	1,123	-	-	-
	<u>175,740</u>	<u>138,639</u>	<u>314,379</u>	<u>100,702</u>	<u>13,787</u>	<u>114,489</u>
Analysed between Charitable activities	<u>175,740</u>	<u>138,639</u>	<u>314,379</u>	<u>100,702</u>	<u>13,787</u>	<u>114,489</u>

### 12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 13 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	18	14
Management and administration	3	2
Wellbeing services	32	-
	<u>53</u>	<u>16</u>

#### Employment costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	964,830	468,916
Social security costs	67,240	33,596
Other pension costs	68,718	32,929
	<u>1,100,788</u>	<u>535,441</u>

There were no employees whose annual remuneration was £60,000 or more.

Number of staff with benefits accruing under:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Money purchase scheme	<u>53</u>	<u>16</u>

### 14 Net gains/(losses) on investments

	<b>Endowment funds general 2021 £</b>	<b>Endowment funds general 2020 £</b>
Revaluation of investments	<u>9,006</u>	<u>(11,171)</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	109,979	89,651	143,880	343,510
Additions	-	6,688	2,238	8,926
At 31 March 2021	109,979	96,339	146,118	352,436
<b>Depreciation and impairment</b>				
At 1 April 2020	98,080	86,010	124,801	(308,891)
Depreciation charged in the year	238	3,452	11,169	(14,859)
At 31 March 2021	98,318	89,462	135,970	323,750
<b>Carrying amount</b>				
At 31 March 2021	11,661	6,877	10,148	28,686
At 31 March 2020	11,899	3,641	18,066	33,606

### 16 Fixed asset investments

	Unlisted investments	Other investments	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2020	38,877	-	38,877
Additions	-	3,000	3,000
Valuation changes	9,006	-	9,006
At 31 March 2021	47,883	3,000	50,883
<b>Carrying amount</b>			
At 31 March 2021	47,883	3,000	50,883
At 31 March 2020	38,877	-	38,877

#### Unlisted Investments

Unlisted investments includes an endowment fund held with M&G investments. The fund is held at fair value with an any gain or loss recognised in the SOFA.

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in joint ventures		3,000	-

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 16 Fixed asset investments

(Continued)

GRCC invested £3,000 into Cirican LLP (OC429471) as part of a collaborative effort by 18 rural community councils to provide research and consultancy services. The partnership is registered at Community House, 15 College Green, Gloucester, United Kingdom, GL1 2LZ

Cirican LLP is deemed an associate to GRCC but the results are immaterial to the consolidated group accounts. As at 31 March 2021 the partnership net assets were £50,971 and in the period to 31 March 2021 the partnership made a loss of £3,029.

### 17 Company Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	54,976	94,631
Other debtors	209	-
Prepayments and accrued income	5,986	9,701
	<u>61,171</u>	<u>104,332</u>

### 18 Group Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	75,977	94,631
Other debtors	6,945	-
Prepayments and accrued income	18,623	9,701
	<u>101,545</u>	<u>104,332</u>

### 19 Company creditors falling due within one year

	2021	2020
	£	£
Other taxation and social security	3,345	3,782
Deferred Income	21 122,116	150,786
Trade creditors	19,819	18,914
Other creditors	10	51,000
Accruals and deferred income	6,397	5,592
	<u>151,687</u>	<u>230,074</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 20 Group creditors falling due within one year

		<b>2021</b>	<b>2020</b>
		£	£
Other taxation and social security		10,044	3,782
Deferred Income	<b>22</b>	182,946	150,786
Trade creditors		70,730	18,914
Other creditors		9,618	51,000
Accruals and deferred income		12,409	5,592
		<u>285,747</u>	<u>230,074</u>

### 21 Company Deferred income

Deferred income is included in the financial statements as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Consultancy income	3,650	3,650
Donation and gift aid	63,904	63,904
Big Assist funding	4,165	4,165
PCC internet	5,000	5,000
Stroud DC - Stroud Leader work	3,500	3,500
GCC - Quality Review	2,000	2,000
Tewkesbury BC - Retailer support	3,000	3,000
KYP Cotswolds	5,000	5,000
Severn Vale Club	1,680	1,680
NHS - CCG - MIUU Pilot	-	4,000
Groundwork Uk	-	39,220
GCC - Broadband Support	-	5,000
GCC - Community planning	-	5,000
Cheltenham BC - VCS grant	5,667	5,667
FOD Digital hub	7,000	-
FOD Village Halls grant	7,000	-
KYP Boost funding	5,300	-
KYP extended offer	5,250	-
	<u>122,116</u>	<u>150,786</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 22 Group Deferred income

Deferred income is included in the financial statements as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
As detailed in company note above	122,116	150,786
NHS Vaccination Programme	21,000	-
Barnwood Trust	3,145	-
Client funds	36,685	-
	<u>182,946</u>	<u>150,786</u>

The trustees consider the above grants and funding as deferred income on the basis the resources received do not meet the criteria for recognition as income in the statement of financial activities (SoFA), entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet

### 23 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £56,807 (2020 - £32,929).

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 24 Restricted funds

	Movement in funds				Balance at 31 March 2021
	Balance at 1 April 2020	Incoming	Outgoing	Transfers	
	£	£	£	£	£
Older People's Wellbeing	39,961	-	-	(39,961)	-
TBC CLH	-	12,210	(3,712)	-	8,498
Glos Hubs	-	39,220	(39,783)	563	-
Glos Hubs Advisor time	-	-	(2,289)	2,289	-
Community Wellbeing	10,342	151,893	(157,353)	-	4,882
Gloucestershire Fire & Rescue	2,108	-	-	(2,108)	-
Rural Housing Enabler	29,399	40,333	(59,399)	-	10,333
Stroud Rural Housing Enabler	26,674	7,500	(5,940)	(28,234)	-
Rural Support	47,728	49,244	(37,495)	(59,477)	-
Consultancy	39,226	13,019	(15,082)	(37,163)	-
FWAG community engagement	4,557	-	(19)	(4,538)	-
Local Enterprise	3,679	-	-	(3,679)	-
Community Approaches to Road Safety	437	-	-	(437)	-
Tewkesbury Flood Resilience	-	10,000	(7,739)	(2,261)	-
Glos Building Better Opportunities & Part Council	6,296	-	-	(6,296)	-
GEM Nav Dev Time & Expenditure	-	64,122	(76,210)	12,088	-
GEM Part Expenses	-	162	(70)	-	92
GEM Extra Mile	240	1,213	(1,102)	-	351
Cheltenham VCS Support	3,445	36,000	(28,649)	(10,796)	-
Cheltenham Youth Network	9,368	4,500	(873)	(12,995)	-
Parent & Community Support	24	-	-	(24)	-
Severn View Academy Lunch	13	-	-	(13)	-
Know Your Patch Network Cheltenham	11,999	12,000	(2,180)	(21,819)	-
Big Energy Saving Week	351	-	-	(351)	-
Elms	461	8,388	(3,512)	(5,337)	-
SPTM Big Local	230	15,235	(15,752)	287	-
Know Your Patch Network Cotswolds	5,437	13,200	(2,512)	(16,125)	-
SDC - SLA	-	11,000	(14,885)	3,885	-
TBC - SLA	-	7,000	(10,155)	3,155	-
FOD - SLA	-	5,000	(6,723)	1,723	-
CDC - SLA	-	13,100	(10,742)	(2,358)	-
GAVCA Legacy Fund	18,218	-	-	(18,218)	-
Broadband Consultation	24,871	-	-	(24,871)	-
Web Presence - Community Building	14,393	-	-	(14,393)	-
Digital Outreach Work Programme	8,141	-	-	(8,141)	-
Transport Solutions	5,453	-	-	(5,453)	-
Community Outreach	5,246	-	-	(5,246)	-
North Cotswold Family Centres	4,226	-	-	(4,226)	-
Youth Parish Councils	4,145	-	-	(4,145)	-
Wheelhouse & Accountancy	-	-	(1,506)	1,506	-
Donations & Village Hall Advice	-	12	(3)	(9)	-
Fowler Wright Fund	15,175	18	-	-	15,193
Anniversary Fund	321	63	-	(384)	-
Goodeve	-	2,098	(650)	(1,448)	-
	<u>342,165</u>	<u>516,530</u>	<u>504,335</u>	<u>315,010</u>	<u>39,349</u>

# GLOUCESTERSHIRE RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 25 Group Restricted Funds

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Company funds (note 24)	342,165	516,530	(504,335)	(315,010)	39,349
Wellbeing	-	577,686	(522,717)	(54,969)	-
Barnwood trust	-	7,322	(6,854)	-	468
Donation on Transfer	-	389,619	-	(389,619)	-
	<u>342,165</u>	<u>1,491,157</u>	<u>(1,033,906)</u>	<u>(759,598)</u>	<u>39,817</u>

### 26 Analysis of net assets between funds

	Restricted £	Endowment £	Unrestricted £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	-	-	21,164	21,164
Investments	-	-	50,883	50,883
Current assets/(liabilities)	39,349	47,883	556,992	644,224
	<u>39,349</u>	<u>47,883</u>	<u>629,039</u>	<u>716,271</u>

### 27 Group Analysis of net assets between funds

	Restricted £	Endowment £	Unrestricted £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	-	-	28,686	28,686
Investments	-	-	50,883	50,883
Current assets/(liabilities)	39,349	47,883	911,226	998,458
	<u>39,349</u>	<u>47,883</u>	<u>990,795</u>	<u>1,078,027</u>

### 28 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>169,441</u>	<u>149,798</u>

# GLoucestershire Rural Community Council

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 28 Related party transactions

(Continued)

#### GRCC Solutions Ltd

The charity controls GRCC Solutions Ltd, a company limited by guarantee, by way of the directors. There is a deed of covenant in place to donate profits to GRCC. At the end of the year GRCC owed GRCC Solutions £10 (2020 - GRCC Solutions owed GRCC £827).

#### Independence Trust

On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust will form part of the consolidated group accounts of Gloucestershire Rural Community Council to 31 March 2021.

Previously Independence Trust charged Connexus Two Limited for delivery of a number of Independent Living Services, (2020 - £524,105) in 2021 no services were provided.

In the period Gloucestershire Rural Community Council charged Independent Trust £83,300 for management and overhead services.

### 29 Subsidiaries

On 17 August 2020 the control of Independence Trust was transferred from Connexus Housing Two Limited to Gloucestershire Rural Community Council. The accounts of Independence Trust form part of the consolidated group accounts and notes to 31 March 2021 contained within. Full accounts for Independence Trust as a standalone entity can be obtained from the groups registered office.

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Independence Trust	England	Wellbeing Services	Guarantee	100.00	

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its and loss account in these financial statements. The deficit generated by the parent charity for the period was £17,131 (2020 - £14,423).