

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**

### **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 board. 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**

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 there 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		1,569,353	143,365	47,352	1,760,070	1,412,275	106,564	48,233	1,567,072
<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**

---

### **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 Support costs £	Governance costs £	2024 £
Staff costs	161,009	32,026	193,035	97,289	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
Legal and professional	-	80	80	-	13,122
Other costs	-	405	405	-	-
	<u>276,208</u>	<u>39,687</u>	<u>315,895</u>	<u>97,289</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>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:

	2025 Number	2024 Number
Charitable activities	30	49
Management and administration	3	3
Total	33	52

#### Employment costs

	2025 £	2024 £
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
	937,998	1,269,218

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

	2025 Number	2024 Number
£60,001 to £70,000	1	-

The number of staff with benefits accruing are as follows:

	2025 Number	2024 Number
Defined contribution scheme	33	52

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	204,207	194,162

### 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
<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
<b>Carrying amount</b>			
At 31 March 2025	<u>49,375</u>	<u>1,000</u>	<u>50,375</u>
At 31 March 2024	<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		<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>

# 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

### 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 Transfers Gains and losses		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>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
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 £
At 31 March 2025:				
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>