

CONNECTING COMMUNITIES IN BERKSHIRE

England & Wales · Charity number 1056367

Details

Other names	COMMUNITY COUNCIL FOR BERKSHIRE, COMMUNITY COUNCIL FOR BERKSHIRE CCB
Status	Registered
Legal form	Charitable company
Company number	03212736
Registered	1996-06-25
Register	View on the Charity Commission register

Contact

Address	Wyvols Court Basingstoke Road Swallowfield Berkshire RG7 1WY
Phone	01189880178
Email	admin@ccberks.org.uk
Website	www.ccberks.org.uk

Activities

Objects: THE OBJECTS OF THE ASSOCIATION ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITIES IN BERKSHIRE AND IN PARTICULAR, BUT NOT EXCLUSIVELY: 1. COMMUNITY CAPACITY BUILDING IN URBAN AND RURAL COMMUNITIES TO ENSURE EQUALITY AND DIVERSITY OF OPPORTUNITIES AND SUSTAINABLE REGENERATION; 2. INFORMATION, ADVICE, SUPPORT, TRAINING AND PERSONAL DEVELOPMENT FOR THE BENEFIT OF INDIVIDUALS AND ORGANISATIONS WITHIN THE VOLUNTARY AND COMMUNITY SECTOR; 3. INFORMATION, ADVICE, SUPPORT AND TRAINING FOR THE BENEFIT OF COMMUNITIES, VILLAGE AND COMMUNITY BUILDINGS, COMMUNITY GROUPS AND INDIVIDUALS WITHIN THE PUBLIC AND VOLUNTARY SECTORS; 4. INFORMATION, ADVICE, SUPPORT, TRAINING AND THE ADVANCEMENT OF EDUCATION FOR THE BENEFIT OF DISADVANTAGED GROUPS AND INDIVIDUALS, ELDERLY PEOPLE, AND YOUNG PEOPLE.

Activities: CCB is an independent rural community development charity. Our vision is for all communities in Berkshire to be strong, resilient, sustainable and able to take control of their own futures. Our purpose is to

inspire action at a community level that reduces poverty & rural disadvantage, improves rural health & wellbeing and increases digital inclusion & social connectedness.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BERKSHIRE
- Bracknell Forest
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£205,007	£198,366	-	-
2024-03-31	£193,261	£174,356	-	-
2023-03-31	£132,113	£130,791	-	-
2022-03-31	£103,547	£101,991	-	-
2021-03-31	£104,407	£99,591	-	-

Trustees

Name	Role	Appointed
MARK NEVITT	Chair	2021-03-04
Alison Taylor		2025-06-12
Anneli Connold		2025-06-12
Catherine Jane Salzedo		2022-06-09
David Oram		2025-03-06
Elizabeth Herbert		2022-06-09
PETER THORN		2018-03-07
Pamela Beddoes		2024-09-05

CONNECTING COMMUNITIES IN BERKSHIRE

England & Wales - Charity number 1056367

Accounts

REGISTERED COMPANY NUMBER: 03212736 (England and Wales)
REGISTERED CHARITY NUMBER: 1056367

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Connecting Communities in Berkshire Ltd

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9 to 10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16

Report of the Trustees
for the Year Ended 31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025.

The annual report and financial statements comply with the Memorandum and Articles of Association, the requirements of the Statement of Reported Practice (SORP) Accounting and Reporting by Charities (FRS102) (effective 1 January 2019) and the Companies Act 2006.

Connecting Communities in Berkshire (CCB) is an independent charity with 52 years of experience in community development work, originally found in 1973 as a Rural Community Council. Our team is knowledgeable and experienced in finding solutions that best meet the needs of communities. We develop partnerships that foster good communications, which in turn build engagement and deliver strong, sustainable communities.

CCB is an active member of Action with Communities in Rural England (ACRE), the national body for 38 charitable local development agencies.

Our vision is for all communities in Berkshire to be strong, resilient, sustainable and able to take control of their own futures.

CCB's purpose is to inspire action at a community level that improves people's quality of life. We work across Berkshire, with a particular focus on rural areas. We run projects that provide advice, support and training that:

- reduces poverty & rural disadvantage
- improves rural health & wellbeing
- increases digital inclusion & social connectedness

Our organisation values include:

- Integrity: honesty, fairness, respect and trustworthiness in all that we do
- People: we respect the individual rights, dignity and diversity of all people. We value the skills and experience our staff bring to their work and seek to develop the best in others
- Volunteering: we encourage people to find ways of giving their time for the benefit of their communities.
- Health, Safety and the environment: we challenge and encourage ourselves and others to protect the environment, the health & safety of our employees and those within the communities we support
- Partnerships: we are committed to maintaining and developing positive relationships with partners, funders and our beneficiaries
- Progress: we challenge ourselves to continually improve and develop new projects and services to meet emerging needs

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives (the Objects) are to promote any charitable purpose for the benefit of the communities in Berkshire and in particular, but not exclusively:

- Community capacity building in urban and rural communities to ensure equality and diversity of opportunities and sustainable regeneration.
- Information, advice, support, training and personal development for the benefit of individuals and organisations within the voluntary and community sector.
- Information, advice, support and training for the benefit of communities, village and community buildings, community groups and individuals within the public and voluntary sectors.
- Information, advice, support, training and the advancement of education for the benefit of disadvantaged groups and individuals, elderly people, and young people.

These Objects were approved at the Annual General Meeting on 14 July 2009 and there have been no subsequent changes to them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our work programme in 2025 continues to be directed by activities that contribute towards the achievement of our three strategic aims identified by CCB's staff team and trustees, and contained within our strategic plan:

- Reducing poverty & rural disadvantage
- Improving rural health & wellbeing
- Increasing digital inclusion & social connectedness

These aims serve as the cornerstone of our business development work and represent our commitment to our beneficiaries across Berkshire. Details of the progress we have made towards achieving these aims can be found in our Impact Report, which also describes our ongoing work to improve and expand the support we offer. The report can be found on our website – www.ccbberks.org.uk

The national financial situation in the summer of 2025 remains difficult. Successive Governments have struggled to get the public finances under control and funding cuts are likely in the autumn spending review. Inflation, which seemed to be coming down this year, saw a surprise increase in July, which, along with rising unemployment could lead to further interest rate cuts. There is less media rhetoric around the financial crisis and the cost of living, but families and many organisations in the voluntary and community sector are still feeling the impacts of rising costs and income difficulties.

Too often service delivery is focused on areas where population is at its most dense. People living in the more sparsely populated areas of Berkshire, particularly those without their own transport, face added costs in both time and money to access basic services (leisure, retail, health, employment etc.) that people in urban areas take for granted.

Older people and the young in particular will continue to face added isolation and social deprivation unless more service providers recognise the benefits of outreach service delivery models: taking services out into the community and utilising the network of village halls for example, to access customers and service users where they live.

Approximately 100,000 people in Berkshire live in a rural community. But we get the impression that all too often the needs of people who live and work in the countryside in Berkshire and beyond are overlooked.

Improving the range of services delivered on an outreach basis in rural communities is one way of improving this situation. Improving access to services helps to reduce the need to travel, saving rural residents both time and money. We continue to advocate for greater use of village halls and other community buildings by service providers and will work with local policy makers to include outreach delivery as part of their service delivery strategies.

Access to affordable housing for people growing up in rural communities continues to be a key issue. Funding from Defra via ACRE for our Rural Housing Enabler project enables CCB to support rural communities to evidence the need for affordable homes for people with a local connection. This is a long-term project requiring long-term and consistent funding, and we await news in the autumn of an ongoing commitment by Government to continue this vital project.

We have reached the mid-way point of our 5-year 21st Century Halls project and are well on the way to achieving our target of 80 halls receiving support through this National Lottery-funded project. We have recently chosen the National Innovation Centre for Rural Enterprise (NICRE) as our learning partner and the first report from them shows some very encouraging outcomes from this work. We look forward to the next phase of this research.

Trustees of the Charity have had due regard to the Charity Commission's guidance on public benefit and are content that decisions made by them comply with these requirements. Further information on the work of the charity during the year can be found in our Impact Report, published separately.

Fundraising activities

CCB doesn't employ professional fundraisers or invest money in raising donations from the general public. Our fundraising activities focus on approaching grant funders and charitable trusts, selling membership services to some of our beneficiaries and entering into Service Level Agreements, mainly with public sector bodies, to deliver services on their behalf. We have recently revised and updated our fundraising policy to reflect our current income generation ambitions.

FINANCIAL REVIEW

Performance

The overall surplus for the year as shown on the statement of financial activities was £6,641 (2024: £18,905). The net surplus for the year on unrestricted funds (representing core activities) amounted to £6,641 (2024: £18,905). The balance carried forward (unrestricted) at 31 March 2025 was £80,074 (2024: £73,433). The net surplus for the year on restricted funds amounted to £0 (2024: £0). The balance carried forward (restricted) at 31 March 2025 was £0 (2024: £0).

The notes to the financial statements summarise the year's movements on each fund. Restricted funds relate to specifically funded projects for which income and expenditure balance over the period of their operation. However, receipts and payments are not always in step in the short term and balances held at any given date can vary.

The key tools used by the Charity to maintain tight financial controls are:

1. The Budget: broken down into central core costs and costs for each key project or service
2. Cash-flow analysis: showing all income and expenditure, with a projected cash-in-hand figure and required contingency reserve figure on a monthly basis.
3. Reserves Policy: describing the key financial risks the charity faces with appropriate mitigating actions, including the sums held in reserve to enable actions to be taken if required.

These tools are regularly updated and reviewed by the Board at their meetings during the year.

Reserves policy

CCBs Reserves Policy aims to keep sufficient unrestricted reserves to allow the charity to continue to operate through periods of income uncertainty, to meet legal requirements and to cover costs relating to a longer-term re-organisation in the event of a prolonged downturn in income.

Reserves are required to cover unforeseen operational risks such as staff illness and short-term funding gaps. This will facilitate continuity of delivery while grants are being renewed and alternatives sought. In addition to this operational reserve, a small sum is required to cover unforeseen legal or accountancy costs and funds to cover office lease liabilities. The trustees consider that target reserves should be £45,804 to cover these risks.

In order to plan for the future and prepare for an end to CCB's current National Lottery grant in September 2027, trustees have set aside a designated fund of £22,574 for new project development. This sum has been designated for the development of significant new areas of work and is not to be used to fund the current work programme. All existing areas of work require ongoing fundraising to ensure continued delivery.

Current reserves of £80,074 meet these targets. This policy is formally reviewed by Trustees on an annual basis.

FUTURE PLANS

In our Impact Report, published separately, we set out a series of goals for the coming year. Given our sound financial footing, we plan to invest resources to generate additional funds and free up our specialist team to increase their frontline work, further benefitting our communities. We are particularly keen to expand on the following:

1. The environmental and energy performance agenda through the community buildings work
2. Community development capacity to support rural communities to articulate and realise their own ambitions, providing multiple benefits across rural health and wellbeing
3. Developing new partnerships to increase outreach service provision in rural communities
4. Our fuel poverty advice service: by numbers our most impactful project. This is eminently scalable and could help communities with all aspects of managing the cost of living

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a charitable company limited by guarantee, incorporated on 16 June 1996 and registered as a charity on 25 June 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The affairs of Connecting Communities in Berkshire Ltd are controlled by a Board of Trustees. Board members are either elected or co-opted in accordance with the Articles of Association. The Board of Trustees meets quarterly.

Connecting Communities in Berkshire Ltd is a membership organization that is open to membership from individuals and organizations across the county that are sympathetic to its aims and objectives. Trustees are drawn from the membership and are invaluable in ensuring that the organization continues to deliver its mission effectively through understanding of the changing needs, policy framework and funding streams.

Induction and training of new trustees

CCB uses a skills matrix to record Trustee's skills and competencies against 60 different criteria. Recruitment activity is tailored depending on existing Trustee's skills and competencies to ensure gaps in skills can be filled by new Trustees. As Trustees approach their retirement date, analysis through the skills matrix enables the organisation to identify skills that will be required once they stand down.

New Trustees are assisted in familiarising themselves with the charity and the context within which it operates through a thorough induction process, which covers:

- The obligations of Trustees
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Major financial risks that have been identified and quantified are detailed in the notes to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03212736 (England and Wales)

Registered Charity number

1056367

Registered office

Unit 11 Diddenham Business Park
Diddenham Court, Lambwood Hill
Grazeley
Reading
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

M Nevitt (CCB Chair)
C Salzedo (Hon. Treasurer)
P Thorn
A Hedges – retired as a Trustee on 13th June 2024
S Morland
L Herbert
P Beddoes
D Oram

The Directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of 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.

Company Secretary

T Parry

Independent Examiner

David Edmonds
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Accountants

Edmonds Accountancy Ltd
Unit 11 Diddenham Business Park
Diddenham Court
Grazeley
Reading
Berkshire
RG7 1JQ

Approved by order of the board of trustees on 4th September 2025 and signed on its behalf by:



T Parry - Secretary

Independent Examiner's Report to the Trustees of
Connecting Communities in Berkshire Ltd

Independent examiner's report to the trustees of Connecting Communities in Berkshire Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

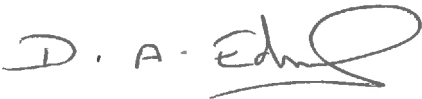
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Edmonds

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

4 October 2025

Connecting Communities in Berkshire Ltd

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Government Agencies		-	87,885	87,885	30,064
Local Authorities		2,454	3,518	5,972	51,887
Corporate and other agencies		5,000	88,158	93,158	97,631
Sales and subscriptions		1,671	14,258	15,929	12,983
Investment income	2	<u>2,063</u>	<u>-</u>	<u>2,063</u>	<u>696</u>
Total		<u>11,188</u>	<u>193,819</u>	<u>205,007</u>	<u>193,261</u>
EXPENDITURE ON					
Charitable activities					
Activities undertaken directly		<u>4,547</u>	<u>193,819</u>	<u>198,366</u>	<u>174,356</u>
NET INCOME (EXPENDITURE)	10	<u>6,641</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		6,641	-	6,641	18,905
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>73,433</u>	<u>-</u>	<u>73,433</u>	<u>54,258</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>80,074</u></u>	<u><u>-</u></u>	<u><u>80,074</u></u>	<u><u>73,433</u></u>

The notes form part of these financial statements

Connecting Communities in Berkshire Ltd

Statement of Financial Position
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
		1,000	-	1,000	1,000
CURRENT ASSETS					
Debtors	8	5,820	4,290	10,110	12,356
Cash at bank		<u>78,453</u>	<u>42,793</u>	<u>121,246</u>	<u>109,401</u>
		84,273	47,083	131,356	121,757
CREDITORS					
Amounts falling due within one year	9	(5,199)	(47,083)	(52,282)	(49,324)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>79,074</u>	<u>-</u>	<u>79,074</u>	<u>72,433</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>80,074</u>	<u>-</u>	<u>80,074</u>	<u>73,433</u>
NET ASSETS					
		<u>80,074</u>	<u>-</u>	<u>80,074</u>	<u>73,433</u>
FUNDS					
Unrestricted funds	10			<u>80,074</u>	<u>73,433</u>
TOTAL FUNDS				<u>80,074</u>	<u>73,433</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Connecting Communities in Berkshire Ltd

Statement of Financial Position - continued

31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4th September 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Nevitt', written in a cursive style.

M Nevitt - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>2,063</u>	<u>696</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Chief Operating Officer	1	1
Administration	1	1
Projects	<u>4</u>	<u>4</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	<u>8,387</u>
DEPRECIATION	
At 1 April 2024 and 31 March 2025	<u>8,387</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>-</u></u>
At 31 March 2024	<u><u>-</u></u>

Tangible assets are held at Nil value

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>1,000</u></u>
At 31 March 2024	<u><u>1,000</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

IKU Services Limited

Registered office: Unit 11 Diddenham Business Park, Diddenham Court, Grazeley, Reading, Berkshire, RG7 1JQ

Nature of business: Dormant

Class of share:	%		
Ordinary	holding		
	100		
		31.3.25	31.3.24
		£	£
Aggregate capital and reserves		1,000	1,000

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	6,190	7,204
Other debtors	2,382	2,604
Tax	1,225	1,123
Prepayments and accrued income	313	1,425
	<u>10,110</u>	<u>12,356</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	1,635	354
Amounts owed to group undertakings	1,000	1,000
Other creditors	237	366
Accruals and deferred income	2,327	652
Deferred government grants	47,083	46,952
	<u>52,282</u>	<u>49,324</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	73,433	6,641	-	80,074
Restricted funds				
Restricted	-	-	-	-
	<u>73,433</u>	<u>6,641</u>	<u>-</u>	<u>80,074</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	193,819	(193,819)	-
Restricted funds			
Restricted	11,188	(4,547)	6,641
	<u>205,007</u>	<u>(198,366)</u>	<u>6,641</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	54,528	(25,603)	44,508	73,433
Restricted funds				
Restricted	-	44,508	(44,508)	-
TOTAL FUNDS	<u>54,528</u>	<u>18,905</u>	<u>-</u>	<u>73,433</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,464	(40,067)	(25,603)
Restricted funds			
Restricted	178,797	(134,289)	44,508
TOTAL FUNDS	<u>193,261</u>	<u>(174,356)</u>	<u>18,905</u>

Transfers between funds

Transfer between funds represents the contribution to core costs made by projects funded through restricted income.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Connecting Communities in Berkshire Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	2,063	696
Charitable activities		
Grants	<u>202,944</u>	<u>192,565</u>
Total incoming resources	205,007	193,261
EXPENDITURE		
Charitable activities		
Wages	138,911	113,044
Social security	11,242	9,038
Pensions	6,758	4,482
Consultancy and professional	6,772	12,416
	<u>163,683</u>	<u>139,340</u>
Support costs		
Other		
Office equipment	2,513	4,084
Insurance	1,806	1,778
Accommodation	10,258	11,433
Travel costs	1,333	1,173
General office expenses	8,707	6,323
Subscriptions	5,186	4,976
Recruitment cost	-	55
	<u>29,803</u>	<u>29,822</u>
Governance costs		
Training and conferences	1,038	1,562
Accountancy fees	3,810	3,600
Bank charges	32	32
	<u>4,880</u>	<u>5,194</u>
Total resources expended	<u>198,366</u>	<u>174,356</u>
Net income	<u>6,641</u>	<u>18,905</u>

This page does not form part of the statutory financial statements

CONNECTING COMMUNITIES IN BERKSHIRE

England & Wales - Charity number 1056367

Accounts

REGISTERED COMPANY NUMBER: 03212736 (England and Wales)
REGISTERED CHARITY NUMBER: 1056367

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Connecting Communities in Berkshire Ltd

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

Connecting Communities in Berkshire Ltd

Report of the Trustees for the Year Ended 31 March 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024.

The annual report and financial statements comply with the Memorandum and Articles of Association and the requirements of the Statement of Reported Practice (SORP) Accounting and Reporting by Charities (FRS102) (effective 1 January 2019).

Connecting Communities in Berkshire (CCB) is an independent charity with 50 years of experience in community development work, originally found in 1973 as a Rural Community Council. Our team is knowledgeable and experienced in finding solutions that best meet the needs of communities. We develop partnerships that foster good communications, which in turn build engagement and deliver strong, sustainable communities.

CCB is an active member of Action with Communities in Rural England (ACRE), the national body for 38 charitable local development agencies.

Our vision is for all communities in Berkshire to be strong, resilient, sustainable and able to take control of their own futures.

CCB's purpose is to inspire action at a community level that improves people's quality of life. We work across Berkshire, with a particular focus on rural areas. We run projects that provide advice, support and training that:

- reduces poverty & rural disadvantage
- improves rural health & wellbeing
- increases digital inclusion & social connectedness

Our organisation values include:

Integrity: honesty, fairness, respect and trustworthiness in all that we do

People: we respect the individual rights, dignity and diversity of all people. We value the skills and experience our staff bring to their work and seek to develop the best in others

Volunteering: we encourage people to find ways of giving their time for the benefit of their communities.

Health, Safety and the environment: we challenge and encourage ourselves and others to protect the environment, the health & safety of our employees and those within the communities we support

Partnerships: we are committed to maintaining and developing positive relationships with partners, funders and our beneficiaries

Progress: we challenge ourselves to continually improve and develop new projects and services to meet emerging needs

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives (the Objects) are to promote any charitable purpose for the benefit of the communities in Berkshire and in particular, but not exclusively:

- Community capacity building in urban and rural communities to ensure equality and diversity of opportunities and sustainable regeneration;
- Information, advice, support, training and personal development for the benefit of individuals and organisations within the voluntary and community sector;
- Information, advice, support and training for the benefit of communities, village and community buildings, community groups and individuals within the public and voluntary sectors;
- Information, advice, support, training and the advancement of education for the benefit of disadvantaged groups and individuals, elderly people, and young people.

These Objects were approved at the Annual General Meeting on 14 July 2009 and there have been no subsequent changes to them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our work programme in 2024 continues to be directed by activities that contribute towards the achievement of our three strategic aims identified by CCB's staff team and trustees, and contained within our strategic plan:

- Reducing poverty & rural disadvantage
- Improving rural health & wellbeing
- Increasing digital inclusion & social connectedness

These aims serve as the cornerstone of our business development work and represent our commitment to our beneficiaries across Berkshire. Details of the progress we have made towards achieving these aims can be found in our Impact Report, which also describes our ongoing work to improve and expand the support we offer. The report can be found on our website - www.ccbberks.org.uk

Summer 2024 has seen an improvement to the situation regarding interest rates and the cost of living crisis. Media reports suggest that interest rates returning to reasonable levels and an improvement to the UK's economic performance mean that the crisis is over. However, there is much evidence to counter this assertion. Prices may not be rising as fast as they were over the last 12 months, but they remain significantly higher than they were. Average incomes may be rising, but it may be some time before people begin to feel relatively better off. Interest rates remain high, and as we hear hints of cuts to the Bank of England base rate, savings rates seem more likely than mortgage rates to come down.

Too often service delivery is focused on areas where population is at its most dense. People living in the more sparsely populated areas of Berkshire, particularly those without their own transport, face added costs in both time and money to access basic services (leisure, retail, health, employment etc.) that people in urban areas take for granted.

Older people and the young in particular will continue to face added isolation and social deprivation unless more service providers recognise the benefits of outreach service delivery models: taking services out into the community and utilising the network of village halls for example, to access customers and service users where they live. Approximately 100,000 people in Berkshire live in a rural community. But we get the impression that all too often the needs of people who live and work in the countryside in Berkshire and beyond are overlooked.

Improving the range of services delivered on an outreach basis in rural communities is one way of improving this situation. Improving access to services helps to reduce the need to travel, saving rural residents both time and money. We advocate for greater use of village halls and other community buildings by service providers and will work with local policy makers to include outreach delivery as part of their service delivery strategies.

Towards the end of 2023, we gained access to new funding from Defra, via our national body ACRE, to embark on a new Rural Housing Enabler project. Similar to a project delivered by the charity between 2006 and 2018, this new project will support rural communities to develop an evidence-base of need for affordable housing among people with a local connection to the community, and where such need exists, support the identification of potential sites where small-scale rural exception developments could take place. Already, two housing needs surveys have been carried out, with three more in development.

Our 21st Century Halls project, funded by the National Lottery Community Fund, continues apace. In its second year, the project supports village hall management committees to improve and develop their facilities so they are more energy efficient and environmentally friendly, financially sustainable and better connected with their communities. Trustees of the Charity have had due regard to the Charity Commission's guidance on public benefit and are content that decisions made by them comply with these requirements. Further information on the work of the charity during the year can be found in our Impact Report, published separately.

Fundraising activities

CCB doesn't employ professional fundraisers, or invest money in raising donations from the general public. Our fundraising activities focus on approaching grant funders and charitable trusts, selling membership services to some of our beneficiaries and entering into Service Level Agreements, mainly with public sector bodies, to deliver services on their behalf.

In September 2022 we were awarded a significant grant by the National Lottery Community Fund which will provide 5-year funding to extend our work with village halls, and provides us with much needed core funding.

FINANCIAL REVIEW

Performance

The overall surplus for the year as shown on the statement of financial activities was £18,905 (2023: £1,322). The net surplus for the year on unrestricted funds (representing core activities) amounted to £18,905 (2023: £796). The balance carried forward (unrestricted) at 31 March 2024 was £73,433 (2023: £54,258). The net surplus for the year on restricted funds amounted to £NIL (2023: £526). The balance carried forward (restricted) at 31 March 2024 was £NIL (2023: £NIL).

The notes to the financial statements summarise the year's movements on each fund. Restricted funds relate to specifically funded projects for which income and expenditure balance over the period of their operation. However, receipts and payments are not always in step in the short term and balances held at any given date can vary.

The key tools used by the Charity to maintain tight financial controls are:

1. The Budget: broken down into central core costs and costs for each key project or service
2. Cash-flow analysis: showing all income and expenditure, with a projected cash-in-hand figure and required contingency reserve figure on a monthly basis. At the request of trustees, this projection has been extended to cover a 24-month timescale
3. Reserves Policy: describing the key financial risks the charity faces with appropriate mitigating actions, including the sums held in reserve to enable actions to be taken if required. These tools are regularly updated and reviewed by the Board at their meetings during the year.

Reserves policy

The policy of CCB is to keep sufficient unrestricted reserves to allow the charity to continue to operate through periods of income uncertainty, to meet legal requirements and to cover costs relating to a longer-term re-organisation in the event of a prolonged downturn in income.

Reserves are required only to cover unforeseen operational risks such as staff illness and short-term funding gaps. This will facilitate continuity of delivery while grants are being renewed and alternatives sought. In addition to this operational reserve, a small sum is required to cover unforeseen legal or accountancy costs and funds to cover office lease liabilities. The trustees consider that target reserves should be £41,214 to cover these risks.

In order to plan for the future and prepare for an end to CCB's current National Lottery grant in September 2027, trustees have set aside a designated fund of £22,233 for new project development. This sum has been designated for the development of significant new areas of work and is not to be used to fund the current work programme. All existing areas of work require ongoing fundraising to ensure continued delivery.

Current reserves of £73,433 meet these targets. This policy is formally reviewed by Trustees on an annual basis.

FUTURE PLANS

In our Impact Report, published separately, we set out a series of goals for the coming year. Given our sound financial footing, we plan to invest resources to generate additional funds and free up our specialist team to increase their frontline work, further benefitting our communities. We are particularly keen to expand on the following:

1. The environmental and energy performance agenda through the community buildings work
2. The 'activating village halls' work which provides multiple benefits across rural health and wellbeing
3. Developing new partnerships to increase outreach service provision in rural communities
4. Our fuel poverty advice service: by numbers our most impactful project. This is eminently scalable and could help communities with all aspects of managing the cost of living

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a charitable company limited by guarantee, incorporated on 16 June 1996 and registered as a charity on 25 June 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The affairs of Connecting Communities in Berkshire Ltd are controlled by a Board of Trustees. Board members are either elected or co-opted in accordance with the Articles of Association. The Board of Trustees meets quarterly.

Connecting Communities in Berkshire Ltd is a membership organization that is open to membership from individuals and organizations across the county that are sympathetic to its aims and objectives. Trustees are drawn from the membership, and are invaluable in ensuring that the organization continues to deliver its mission effectively through understanding of the changing needs, policy framework and funding streams.

Induction and training of new trustees

CCB uses a skills matrix to record Trustee's skills and competencies against 60 different criteria. Recruitment activity is tailored depending on existing Trustee's skills and competencies to ensure gaps in skills can be filled by new Trustees. As Trustees approach their retirement date, analysis through the skills matrix enables the organisation to identify skills that will be required once they stand down.

New Trustees are assisted in familiarising themselves with the charity and the context within which it operates through a thorough induction process, which covers:

- The obligations of Trustees
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Major financial risks that have been identified and quantified are detailed in the notes to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03212736 (England and Wales)

Registered Charity number

1056367

Registered office

Unit 11 Diddenham Business Park
Diddenham Court, Lambwood Hill
Grazeley
Reading
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Report of the Trustees
for the Year Ended 31 March 2024

Trustees

P N Sampson (resigned 25.1.24)
B E Lyon (resigned 25.1.24)
P Thorn
S Morland
A Hedges (resigned 13.6.24)
M Nevitt (CCB Chair)
E Herbert
C Salzedo

The Directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of 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.

Company Secretary

T Parry

Independent Examiner

David Edmonds
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Accountants

Edmonds Accountancy Ltd
Unit 11 Diddenham Business Park
Diddenham Court
Grazeley
Reading
Berkshire
RG7 1JQ

Approved by order of the board of trustees on 25mSEPT 2024 and signed on its behalf by:



.....
T Parry - Secretary

Independent Examiner's Report to the Trustees of
Connecting Communities in Berkshire Ltd

Independent examiner's report to the trustees of Connecting Communities in Berkshire Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

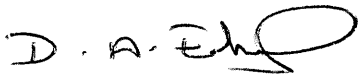
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Edmonds

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Date:4/10/24.....

Connecting Communities in Berkshire Ltd

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Government Agencies		-	30,064	30,064	34,840
Local Authorities		7,130	44,757	51,887	24,510
Corporate and other agencies		4,850	92,781	97,631	59,851
Sales and subscriptions		1,788	11,195	12,983	12,912
Investment income	2	696	-	696	-
Total		<u>14,464</u>	<u>178,797</u>	<u>193,261</u>	<u>132,113</u>
EXPENDITURE ON					
Charitable activities					
Activities undertaken directly		40,067	134,289	174,356	130,791
NET INCOME/(EXPENDITURE)		(25,603)	44,508	18,905	1,322
Transfers between funds	10	44,508	(44,508)	-	-
Net movement in funds		18,905	-	18,905	1,322
RECONCILIATION OF FUNDS					
Total funds brought forward		54,528	-	54,528	53,206
TOTAL FUNDS CARRIED FORWARD		<u><u>73,433</u></u>	<u><u>-</u></u>	<u><u>73,433</u></u>	<u><u>54,528</u></u>

The notes form part of these financial statements

Connecting Communities in Berkshire Ltd

Statement of Financial Position
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	1,000	-	1,000	1,000
		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
CURRENT ASSETS					
Debtors	8	10,932	1,424	12,356	6,771
Cash at bank		64,873	44,528	109,401	85,537
		<u>75,805</u>	<u>45,952</u>	<u>121,757</u>	<u>92,308</u>
CREDITORS					
Amounts falling due within one year	9	(3,372)	(45,952)	(49,324)	(38,780)
		<u>72,433</u>	<u>-</u>	<u>72,433</u>	<u>53,528</u>
NET CURRENT ASSETS					
		<u>73,433</u>	<u>-</u>	<u>73,433</u>	<u>54,528</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>73,433</u>	<u>-</u>	<u>73,433</u>	<u>54,528</u>
NET ASSETS					
		<u>73,433</u>	<u>-</u>	<u>73,433</u>	<u>54,528</u>
FUNDS					
Unrestricted funds	10			73,433	54,528
TOTAL FUNDS					
				<u>73,433</u>	<u>54,528</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

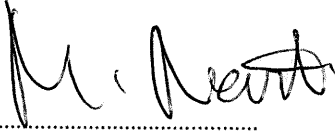
Connecting Communities in Berkshire Ltd

Statement of Financial Position - continued

31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25/9/24 and were signed on its behalf by:



.....
M Nevitt - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	696	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Chief Operating Officer	1	1
Administration	1	1
Projects	4	3
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

5. MARCH 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Government Agencies	-	34,840	34,840
Local Authorities	7,332	17,178	24,510
Corporate and other agencies	5,400	54,451	59,851
Sales and subscriptions	1,922	10,990	12,912
Total	<u>14,654</u>	<u>117,459</u>	<u>132,113</u>
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	13,858	116,933	130,791
NET INCOME	796	526	1,322
Transfers between funds	526	(526)	-
Net movement in funds	1,322	-	1,322
RECONCILIATION OF FUNDS			
Total funds brought forward	53,206	-	53,206
TOTAL FUNDS CARRIED FORWARD	<u>54,528</u>	<u>-</u>	<u>54,528</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	8,387
DEPRECIATION	
At 1 April 2023 and 31 March 2024	8,387
NET BOOK VALUE	
At 31 March 2024	-
At 31 March 2023	-

Tangible assets are held at Nil value

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	1,000
NET BOOK VALUE	
At 31 March 2024	1,000
At 31 March 2023	1,000

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

IKU Services Limited

Registered office: Unit 11 Diddenham Business Park, Diddenham Court, Grazeley, Reading, Berkshire, RG7 1JQ

Nature of business: Dormant

	%		
Class of share:	holding		
Ordinary	100	31.3.24	31.3.23
		£	£
Aggregate capital and reserves		1,000	1,000

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	7,204	2,673
Other debtors	2,604	2,604
Tax	1,123	269
Prepayments and accrued income	1,425	1,225
	<u>12,356</u>	<u>6,771</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	354	225
Amounts owed to group undertakings	1,000	1,000
Other creditors	366	781
Accruals and deferred income	652	1,944
Deferred government grants	46,952	34,830
	<u>49,324</u>	<u>38,780</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	54,528	(25,603)	44,508	73,433
Restricted funds				
Restricted	-	44,508	(44,508)	-
TOTAL FUNDS	<u>54,528</u>	<u>18,905</u>	<u>-</u>	<u>73,433</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	14,464	(40,067)	(25,603)
Restricted funds			
Restricted	178,797	(134,289)	44,508
TOTAL FUNDS	<u>193,261</u>	<u>(174,356)</u>	<u>18,905</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	53,206	796	526	54,528
Restricted funds				
Restricted	-	526	(526)	-
TOTAL FUNDS	<u>53,206</u>	<u>1,322</u>	<u>-</u>	<u>54,528</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,654	(13,858)	796
Restricted funds			
Restricted	117,459	(116,933)	526
TOTAL FUNDS	<u>132,113</u>	<u>(130,791)</u>	<u>1,322</u>

Transfers between funds

Transfer between funds represents the contribution to core costs made by projects funded through restricted income .

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Connecting Communities in Berkshire Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	696	-
Charitable activities		
Grants	192,565	132,113
Total incoming resources	<u>193,261</u>	<u>132,113</u>
EXPENDITURE		
Charitable activities		
Wages	113,044	88,919
Social security	9,038	7,289
Pensions	4,842	4,743
Consultancy and professional	12,416	241
Grants to institutions	-	981
	<u>139,340</u>	<u>102,173</u>
Support costs		
Other		
Office equipment	4,084	2,365
Insurance	1,778	1,977
Accommodation	11,433	9,749
Travel costs	1,173	897
General office expenses	6,323	4,252
Subscriptions	4,976	4,684
Recruitment cost	55	413
	<u>29,822</u>	<u>24,337</u>
Governance costs		
Training and conferences	1,562	649
Accountancy fees	3,600	3,600
Bank charges	32	32
	<u>5,194</u>	<u>4,281</u>
Total resources expended	<u>174,356</u>	<u>130,791</u>
Net income	<u><u>18,905</u></u>	<u><u>1,322</u></u>

This page does not form part of the statutory financial statements

CONNECTING COMMUNITIES IN BERKSHIRE

England & Wales - Charity number 1056367

Accounts

REGISTERED COMPANY NUMBER: 03212736 (England and Wales)
REGISTERED CHARITY NUMBER: 1056367

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Connecting Communities in Berkshire Ltd

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

The annual report and financial statements comply with the Memorandum and Articles of Association and the requirements of the Statement of Reported Practice (SORP) Accounting and Reporting by Charities (FRS102) (effective 1 January 2019).

Connecting Communities in Berkshire (CCB) is an independent charity with almost 50 years of experience in community development work, originally found in 1973 as a Rural Community Council. Our team is knowledgeable and experienced in finding solutions that best meet the needs of communities. We develop partnerships that foster good communications, which in turn build engagement and deliver strong, sustainable communities.

CCB is an active member of Action with Communities in Rural England (ACRE) the national body for 38 charitable local development agencies.

Our vision is for all communities in Berkshire to be strong, resilient, sustainable and able to take control of their own futures.

CCB's purpose is to inspire action at a community level that improves people's quality of life. We work across Berkshire, with a particular focus on rural areas. We run projects that provide advice, support and training that:

- reduces poverty & rural disadvantage
- improves rural health & wellbeing
- increases digital inclusion & social connectedness

Our organisation values include:

Integrity: honesty, fairness, respect and trustworthiness in all that we do

People: we respect the individual rights, dignity and diversity of all people. We value the skills and experience our staff bring to their work and seek to develop the best in others

Volunteering: we encourage people to find ways of giving their time for the benefit of their communities.

Health, Safety and the environment: we challenge and encourage ourselves and others to protect the environment, the health & safety of our employees and those within the communities we support

Partnerships: we are committed to maintaining and developing positive relationships with partners, funders and our beneficiaries

Progress: we challenge ourselves to continually improve and develop new projects and services to meet emerging needs

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives (the Objects) are to promote any charitable purpose for the benefit of the communities in Berkshire and in particular, but not exclusively:

- Community capacity building in urban and rural communities to ensure equality and diversity of opportunities and sustainable regeneration;
- Information, advice, support, training and personal development for the benefit of individuals and organisations within the voluntary and community sector;
- Information, advice, support and training for the benefit of communities, village and community buildings, community groups and individuals within the public and voluntary sectors;
- Information, advice, support, training and the advancement of education for the benefit of disadvantaged groups and individuals, elderly people, and young people.

These Objects were approved at the Annual General Meeting on 14 July 2009 and there have been no subsequent changes to them.

During the coming year, staff and trustees will undertake a review of CCB's constitution and update, where necessary, our memorandum and articles of association. However, it is unlikely that CCB's charitable objects will change.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

What a difference a year makes! Twelve months ago we were working hard on our second stage bid to the Reaching Communities Fund. We had just completed a pilot project bringing new exercise classes to young people and older people in rural communities. We were once again providing fuel poverty advice at drop-in sessions to vulnerable families and were back in the classroom delivering training face-to-face following the ending of all Covid restrictions.

Spring 2023 finds us busier than ever, delivering our new 21st Century Halls programme funded by the National Lottery Community Fund and the Princes Countryside Fund. Our team has grown for the first time in years, having welcomed Maria Kelly as our new Project Development Officer. Our Fuel Poverty project has reached more people than ever before and membership of the Community Buildings Advice Service is at an all-time high.

This time last year we had just finished work on our new strategic plan, which highlighted the three strategic aims identified by CCB's staff team and trustees:

- Reducing poverty & rural disadvantage
- Improving rural health & wellbeing
- Increasing digital inclusion & social connectedness

These aims serve as the cornerstone of our business development work and represent our commitment to our beneficiaries across Berkshire. Details of the progress we have made towards achieving these aims can be found in our Impact Report, which also describes our ongoing work to improve and expand the support we offer. The report can be found on our website - www.cberks.org.uk.

In May 2023, our national body ACRE published a paper examining the rural characteristics of the cost-of-living crisis. High fuel prices, expensive housing and limited access to services can add additional pressures to households living in rural areas. People in rural areas have to travel further to access education, retail, health and employment opportunities which can be costly, and is very difficult for people without a car.

Improving the range of services delivered on an outreach basis in rural communities is one way of improving this situation. Improving access to services helps to reduce the need to travel, saving rural residents both time and money. We advocate for greater use of village halls and other community buildings by service providers and will work with local policy makers to include outreach delivery as part of their service delivery strategies.

Trustees of the Charity have had due regard to the Charity Commission's guidance on public benefit and are content that decisions made by them comply with these requirements. Further information on the work of the charity during the year can be found in our Impact Report, published separately.

Fundraising activities

CCB doesn't employ professional fundraisers, or invest money in raising donations from the general public. Our fundraising activities focus on approaching grant funders and charitable trusts, selling membership services to some of our beneficiaries and entering into Service Level Agreements, mainly with public sector bodies, to deliver services on their behalf.

In September 2022 we were awarded a significant grant by the National Lottery Community Fund which will provide 5-year funding to extend our work with village halls, and provides us with much needed core funding.

FINANCIAL REVIEW

Performance

The overall surplus for the year as shown on the statement of financial activities was £1,322 (2022: £1,556).

The net surplus for the year on unrestricted funds (representing core activities) amounted to £796 (2022: £1,556). The balance carried forward (unrestricted) at 31 March 2023 was £54,258 (2022: £53,206).

The net surplus for the year on restricted funds amounted to £526 (2022: -£726). The balance carried forward (restricted) at 31 March 2023 was £0 (2022: £0).

The notes to the financial statements summarise the year's movements on each fund. Restricted funds relate to specifically funded projects for which income and expenditure balance over the period of their operation. However, receipts and payments are not always in step in the short term and balances held at any given date can vary.

The key tools used by the Charity to maintain tight financial controls are:

1. The Budget: broken down into central core costs and costs for each key project or service
2. Cash-flow analysis: showing all income and expenditure, with a projected cash-in-hand figure and required contingency reserve figure on a monthly basis. At the request of trustees, this projection has been extended to cover a 24-month timescale
3. Terminal Contingency calculator: showing the total staff redundancy cost, combined with the total costs of all existing leases and contracts, analysed on a monthly basis
4. Reserves Policy: describing the key financial risks the charity faces with appropriate mitigating actions, including the sums held in reserve to enable actions to be taken if required.

These tools are regularly updated and reviewed by the Board at their meetings during the year.

FINANCIAL REVIEW

Reserves policy

The policy of CCB is to keep sufficient unrestricted reserves to allow the charity to continue to operate through periods of income uncertainty, to meet legal requirements and to cover any longer term liabilities arising if an orderly closure of the charity was required.

This policy is discussed by trustees every 6 months, with a formal review conducted annually.

Due to current successful funding initiatives, CCB has identified that the likelihood of an orderly closure of the charity being necessary has reduced significantly. As a result of this a full terminal contingency reserve is not currently required. Therefore, reserves are required only to cover unforeseen operational risks such as staff illness and short-term funding gaps. This will facilitate continuity of delivery while grants are being renewed and alternatives sought.

In addition to this operational reserve, a small sum is required to cover unforeseen legal or accountancy costs and funds to cover office lease liabilities.

The trustees consider that target reserves should be £31,670 to cover these risks. Current reserves of £54,528 meet this target. In order to plan for the future and prepare for an end to CCB's current National Lottery grant in September 2027, trustees have set aside a designated fund of £22,858 for new project development.

FUTURE PLANS

In our Impact Report, published separately, we set out a series of goals for the coming year. They establish a series of themes, linked to our strategic aims, which will enable us to improve and increase the support we offer to our beneficiaries.

- We will develop new alliances with other organisations to extend the reach of our fuel poverty project
- We will respond to the needs of our beneficiaries and create new training courses
- We will create new activities at rural halls and develop new partnerships with health providers to increase outreach provision
- We will support new rural Warm Hubs in village halls and offer support to existing hubs
- We will support any venue interested in becoming a digital hub to get connected and offer support with digital skills to their community
- We will help village halls understand and improve the thermal efficiency of their buildings and investigate low carbon heating

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a charitable company limited by guarantee, incorporated on 16 June 1996 and registered as a charity on 25 June 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.

Organisational structure

The affairs of Connecting Communities in Berkshire Ltd are controlled by a Board of Trustees. Board members are either elected or co-opted in accordance with the Articles of Association. The Board of Trustees meets quarterly.

Connecting Communities in Berkshire Ltd is a membership organization that is open to membership from individuals and organizations across the county that are sympathetic to its aims and objectives. Trustees are drawn from the membership, and are invaluable in ensuring that the organization continues to deliver its mission effectively through understanding of the changing needs, policy framework and funding streams.

Induction and training of new trustees

CCB uses a skills matrix to record Trustee's skills and competencies against 60 different criteria. Recruitment activity is tailored depending on existing Trustee's skills and competencies to ensure gaps in skills can be filled by new Trustees. As Trustees approach their retirement date, analysis through the skills matrix enables the organisation to identify skills that will be required once they stand down.

New Trustees are assisted in familiarising themselves with the charity and the context within which it operates through a thorough induction process, which covers:

- The obligations of Trustees
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Major financial risks that have been identified and quantified are detailed in the notes to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03212736 (England and Wales)

Registered Charity number

1056367

Registered office

Unit 11 Diddenham Business Park
Diddenham Court, Lambwood Hill
Grazeley
Reading
Berkshire
RG7 1JQ

Trustees

P N Sampson Consultant
B E Lyon Retired
P Thorn Retired College Principal
S Morland Retired
A Hedges Advertising Production Consultant
M Nevitt Retired
E Herbert Chief Executive Officer (appointed 9.6.22)
C Salzedo Senior Training Fellow (appointed 9.6.22)

The Directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of 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.

Company Secretary

T Parry

Independent Examiner

David Edmonds
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Accountants

Edmonds Accountancy Ltd
Unit 11 Diddenham Business Park
Diddenham Court
Grazeley
Reading
Berkshire
RG7 1JQ

Approved by order of the board of trustees on 7th SEPT 2023 and signed on its behalf by:



.....
T Parry - Secretary

Independent Examiner's Report to the Trustees of
Connecting Communities in Berkshire Ltd

Independent examiner's report to the trustees of Connecting Communities in Berkshire Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Edmonds

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Date: 28/9/23

Connecting Communities in Berkshire Ltd

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Government Agencies		-	34,840	34,840	34,840
Local Authorities		7,332	17,178	24,510	15,220
Corporate and other agencies		5,400	54,451	59,851	40,355
Sales and subscriptions		1,922	10,990	12,912	13,132
Total		<u>14,654</u>	<u>117,459</u>	<u>132,113</u>	<u>103,547</u>
EXPENDITURE ON					
Charitable activities					
Activities undertaken directly		<u>13,858</u>	<u>116,933</u>	<u>130,791</u>	<u>101,991</u>
NET INCOME		796	526	1,322	1,556
Transfers between funds	9	<u>526</u>	<u>(526)</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,322	-	1,322	1,556
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>53,206</u>	<u>-</u>	<u>53,206</u>	<u>51,650</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>54,528</u></u>	<u><u>-</u></u>	<u><u>54,528</u></u>	<u><u>53,206</u></u>

The notes form part of these financial statements

Connecting Communities in Berkshire Ltd

Statement of Financial Position

31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	5	-	-	-	-
Investments	6	1,000	-	1,000	1,000
		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
CURRENT ASSETS					
Debtors	7	6,771	-	6,771	5,554
Cash at bank		50,707	34,830	85,537	60,547
		<u>57,478</u>	<u>34,830</u>	<u>92,308</u>	<u>66,101</u>
CREDITORS					
Amounts falling due within one year	8	(3,950)	(34,830)	(38,780)	(13,895)
		<u>53,528</u>	<u>-</u>	<u>53,528</u>	<u>52,206</u>
NET CURRENT ASSETS					
		<u>54,528</u>	<u>-</u>	<u>54,528</u>	<u>53,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>54,528</u>	<u>-</u>	<u>54,528</u>	<u>53,206</u>
NET ASSETS					
		<u>54,528</u>	<u>-</u>	<u>54,528</u>	<u>53,206</u>
FUNDS					
Unrestricted funds	9			54,528	53,206
TOTAL FUNDS					
				<u>54,528</u>	<u>53,206</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Connecting Communities in Berkshire Ltd

Statement of Financial Position - continued

31 March 2023

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

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

7m SEAT 2023

Sarah A Morland.

.....
S Morland - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Chief Operating Officer	1	1
Administration	1	1
Projects	3	2
	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

4. MARCH 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Government Agencies	-	34,840	34,840
Local Authorities	7,079	8,141	15,220
Corporate and other agencies	11,000	29,355	40,355
Sales and subscriptions	2,132	11,000	13,132
Total	<u>20,211</u>	<u>83,336</u>	<u>103,547</u>
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	17,929	84,062	101,991
NET INCOME/(EXPENDITURE)	2,282	(726)	1,556
Transfers between funds	(726)	726	-
Net movement in funds	1,556	-	1,556
RECONCILIATION OF FUNDS			
Total funds brought forward	51,650	-	51,650
TOTAL FUNDS CARRIED FORWARD	<u>53,206</u>	<u>-</u>	<u>53,206</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	8,387
DEPRECIATION	
At 1 April 2022 and 31 March 2023	8,387
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	-

Tangible assets are held at Nil value

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	1,000
NET BOOK VALUE	
At 31 March 2023	1,000
At 31 March 2022	1,000

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

IKU Services Limited

Registered office: Unit 11 Diddenham Business Park, Diddenham Court, Grazeley, Reading, Berkshire, RG7 1JQ

Nature of business: Dormant

Class of share:	%		
Ordinary	holding		
	100	31.3.23	31.3.22
		£	£
Aggregate capital and reserves		1,000	1,000

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade debtors	2,673	2,204
Other debtors	2,604	2,604
Tax	269	-
VAT	-	171
Prepayments and accrued income	1,225	575
	<u>6,771</u>	<u>5,554</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade creditors	225	346
Amounts owed to group undertakings	1,000	1,000
Other creditors	781	571
Accruals and deferred income	1,944	229
Deferred government grants	34,830	11,749
	<u>38,780</u>	<u>13,895</u>

9. MOVEMENT IN FUNDS	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	53,206	796	526	54,528
Restricted funds				
Restricted	-	526	(526)	-
TOTAL FUNDS	<u>53,206</u>	<u>1,322</u>	<u>-</u>	<u>54,528</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	14,654	(13,858)	796
Restricted funds			
Restricted	117,459	(116,933)	526
TOTAL FUNDS	<u>132,113</u>	<u>(130,791)</u>	<u>1,322</u>

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	51,650	2,282	(726)	53,206
Restricted funds				
Restricted	-	(726)	726	-
TOTAL FUNDS	<u>51,650</u>	<u>1,556</u>	<u>-</u>	<u>53,206</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,211	(17,929)	2,282
Restricted funds			
Restricted	83,336	(84,062)	(726)
TOTAL FUNDS	<u>103,547</u>	<u>(101,991)</u>	<u>1,556</u>

Transfers between funds

I was agreed with The National Lottery that a portion of their funding would be used as part of the terminal contingency fund to be used in the event or cessation. A transfer of £526 between the lottery fund and general funds has been made.

10. RELATED PARTY DISCLOSURES

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

Connecting Communities in Berkshire Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	132,113	103,547
Total incoming resources	<u>132,113</u>	<u>103,547</u>
EXPENDITURE		
Charitable activities		
Wages	88,919	67,312
Social security	7,289	382
Pensions	4,743	3,865
Consultancy and professional	241	3,004
Grants to institutions	981	4,319
	<u>102,173</u>	<u>78,882</u>
Support costs		
Other		
Office equipment	2,365	567
Insurance	1,977	1,829
Accommodation	9,749	9,943
Travel costs	897	495
General office expenses	4,252	870
Subscriptions	4,684	5,500
Recruitment cost	413	-
	<u>24,337</u>	<u>19,204</u>
Governance costs		
Training and conferences	649	413
Accountancy fees	3,600	3,460
Bank charges	32	32
	<u>4,281</u>	<u>3,905</u>
Total resources expended	<u>130,791</u>	<u>101,991</u>
Net income	<u><u>1,322</u></u>	<u><u>1,556</u></u>

This page does not form part of the statutory financial statements

CONNECTING COMMUNITIES IN BERKSHIRE

England & Wales - Charity number 1056367

Accounts

REGISTERED COMPANY NUMBER: 03212736 (England and Wales)
REGISTERED CHARITY NUMBER: 1056367

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Connecting Communities in Berkshire Ltd

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8 to 9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16

Report of the Trustees
for the Year Ended 31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022.

The annual report and financial statements comply with the Memorandum and Articles of Association and the requirements of the Statement of Reported Practice (SORP) Accounting and Reporting by Charities (FRS102) (effective 1 January 2015).

Connecting Communities in Berkshire Ltd (CCB) is an independent charity enabling communities in Berkshire to thrive. We do this in partnership with government, local authorities, other voluntary sector organisations and the private sector.

CCB delivers a wide range of projects that have a positive and long-lasting impact on our communities. CCB has been working as a not-for-profit community development agency across Berkshire for 49 years, originally founded in 1973. Every member of the CCB team is knowledgeable and experienced in finding solutions that best meet the needs of communities. We develop partnerships that foster good communications, which in turn build engagement and can deliver strong, sustainable futures.

At an away day held in September 2021, CCB's staff team and Trustees met to conclude a three-month period of consultation and strategic planning. At this meeting, everyone confirmed their commitment to CCB's vision, and agreed a new mission or purpose for the charity:

Our vision is for all communities in Berkshire to be strong, resilient, sustainable and able to take control of their own futures.

Our purpose is to inspire action at a community level that improves people's quality of life. We work across Berkshire, with a particular focus on rural areas. We run projects that provide advice, support and training that seek to:

- reduce poverty & rural disadvantage
- improve rural health & wellbeing
- increase digital inclusion & social connectedness

These three themes represent CCB's strategic aims, to which all current and future areas of work will be aligned.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives (the Objects) are to promote any charitable purpose for the benefit of the communities in Berkshire and in particular, but not exclusively:

- Community capacity building in urban and rural communities to ensure equality and diversity of opportunities and sustainable regeneration;
- Information, advice, support, training and personal development for the benefit of individuals and organisations within the voluntary and community sector;
- Information, advice, support and training for the benefit of communities, village and community buildings, community groups and individuals within the public and voluntary sectors;
- Information, advice, support, training and the advancement of education for the benefit of disadvantaged groups and individuals, elderly people, and young people.

These Objects were approved at the Annual General Meeting on 14 July 2009 and there have been no subsequent changes to them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In common with previous years, we planned and delivered a series of projects and services, enabling us to achieve the charitable purposes described in our Objects. These we see as the core activities of our function of being a Rural Community Council that is part of the Action with Communities in Rural England (ACRE) Network (www.acre.org.uk) and are summarised as:

- Supporting the management committees of village halls and other community buildings
- Delivering informal adult learning that supports people to develop the skills they need to actively contribute to improving the quality of life in their communities
- Strategic influencing, intelligence-gathering and community support activities in the rural arena

In addition to the above core activities, CCB delivered other projects that further contribute to the achievement of the Objects of the charity. These are summarised as:

- Advice and guidance to tackle fuel poverty
- The CCB Oil Club: bulk-buying fuel oil for people off the mains gas grid
- Other general information, advice, guidance and capacity-building at a community level that supports and develops social capital and improves the quality of life for communities in Berkshire

All of our achievements are detailed in our Annual Review document, available separately. In summary:

- We trained 114 frontline workers who will cascade fuel poverty advice to 2,000 families in the next 6 months
- We supported 108 families that needed one-to-one support on fuel debt via telephone or WhatsApp
- 128 adults gained new skills that will better enable them to make a difference to their communities.
- We supported 77 village halls and other community buildings with 276 requests for advice on topics including re-opening after lockdown
- We enabled 104 members of the CCB Oil Club to save nearly £12,000 on the cost of heating their homes

Trustees of the Charity have had due regard to the Charity Commission's guidance on public benefit and are content that decisions made by them comply with these requirements. Further information on the work of the charity during the year can be found in the CCB Annual Review 2021-2022 document.

Fundraising activities

CCB doesn't employ professional fundraisers, or invest money in raising donations from the general public. Our fundraising activities focus on approaching grant funders and charitable trusts, selling membership services to some of our beneficiaries and entering into Service Level Agreements, mainly with public sector bodies, to deliver services on their behalf.

FINANCIAL REVIEW

Performance

The overall surplus for the year as shown on the statement of financial activities was £1,556 (2021: £4,816). The net surplus for the year on unrestricted funds (representing core activities) amounted to £2,282 (2021: £4,816). The balance carried forward (unrestricted) at 31 March 2022 was £53,206 (2021: £51,650).

The deficit for the year on restricted funds amounted to £726 (2021: £0).

The balance carried forward (restricted) at 31 March 2022 was £0 (2021: £0).

The notes to the financial statements summarise the year's movements on each fund. Restricted funds relate to specifically funded projects for which income and expenditure balance over the period of their operation. However, receipts and payments are not always in step in the short term and balances held at any given date can vary.

The key tools used by the Charity to maintain tight financial controls are:

1. The Budget: broken down into central core costs and costs for each key project or service
2. Cash-flow analysis: showing all income and expenditure, with a projected cash-in-hand figure and required contingency reserve figure on a monthly basis. At the request of trustees, this projection has been extended to cover a 24-month timescale
3. Terminal Contingency calculator: showing the total staff redundancy cost, combined with the total costs of all existing leases and contracts, analysed on a monthly basis
4. Business Plan, detailing all activity required to secure income.

These tools are regularly updated and reviewed by the Board at every Board meeting.

FINANCIAL REVIEW

Reserves policy

The policy of CCB is to keep sufficient unrestricted reserves to allow the charity to continue to operate through periods of income uncertainty, to meet legal requirements and to cover any longer term liabilities arising if an orderly closure of the charity was required.

The trustees have set a target for reserves of three to six months operating expenditure plus a contingency fund to cover the longer term liabilities. Reserves at 31 March 2022 are £53,206 (2021: £51,650) which is below the target reserves of £62,723 - £91,148. CCB staff and trustees are currently developing new income streams and initiatives which will lead to increasing unrestricted reserves to the target range.

The trustees review reserves policy annually to ensure that the reserves policy is appropriate for the risks faced by CCB.

FUTURE PLANS

At the start of the financial year, CCB engaged IVAR (www.ivar.org.uk) to support us with a strategic review of the charity. This review built on recent work reviewing our current areas of work and emerging trends with our beneficiaries. IVAR supported us with external engagements with funders, partners and beneficiaries to enable us to better understand how others see the charity, what we do well and ways that we can improve and develop.

The recommendations from this review have given us insights into ways we can improve how we deliver services and engage with stakeholders. It has also enabled us to focus very clearly on three strategic aims for the charity and to create a short-list of new projects and services. These services will complement our current delivery while increasing our capacity, broadening the support we provide and improving organisational sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a charitable company limited by guarantee, incorporated on 16 June 1996 and registered as a charity on 25 June 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.

Organisational structure

The affairs of Connecting Communities in Berkshire Ltd are controlled by a Board of Trustees. Board members are either elected or co-opted in accordance with the Articles of Association. The Board of Trustees meets quarterly.

Connecting Communities in Berkshire Ltd is a membership organization that is open to membership from individuals and organizations across the county that are sympathetic to its aims and objectives. Trustees are drawn from the membership, and are invaluable in ensuring that the organization continues to deliver its mission effectively through understanding of the changing needs, policy framework and funding streams.

Induction and training of new trustees

CCB uses a skills matrix to record Trustee's skills and competencies against 60 different criteria. Recruitment activity is tailored depending on existing Trustee's skills and competencies to ensure gaps in skills can be filled by new Trustees. As Trustees approach their retirement date, analysis through the skills matrix enables the organisation to identify skills that will be required once they stand down.

New Trustees are assisted in familiarising themselves with the charity and the context within which it operates through a thorough induction process, which covers:

- The obligations of Trustees
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Major financial risks that have been identified and quantified are detailed in the notes to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03212736 (England and Wales)

Registered Charity number
1056367

Registered office
Unit 11 Diddenham Business Park
Diddenham Court, Lambwood Hill
Grazeley
Reading
Berkshire
RG7 1JQ

Trustees
P N Sampson Consultant
B E Lyon Retired
R Vaishampayan Finance Manager in Industry (resigned 1.11.21)
P Thorn Retired College Principal
S Morland Retired
A Hedges Advertising Production Consultant
M Nevitt Retired
E Herbert (appointed 9.6.22)
C Salzedo (appointed 9.6.22)

The Directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of 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.

Company Secretary
T Parry

Independent Examiner
David Edmonds
FCMA
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Accountants
Edmonds Accountancy Ltd
Unit 11 Diddenham Business Park
Diddenham Court
Grazeley
Reading
Berkshire
RG7 1JQ

Approved by order of the board of trustees on 8th SEPT 2022 and signed on its behalf by:



Connecting Communities in Berkshire Ltd

Report of the Trustees
for the Year Ended 31 March 2022

T Parry - Secretary

Independent Examiner's Report to the Trustees of
Connecting Communities in Berkshire Ltd

Independent examiner's report to the trustees of Connecting Communities in Berkshire Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

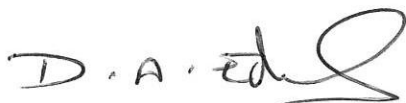
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Edmonds
FCMA
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Date: 27/3/22

Connecting Communities in Berkshire Ltd

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Government Agencies		-	34,840	34,840	35,925
Local Authorities		7,079	8,141	15,220	19,751
Corporate and other agencies		11,000	29,355	40,355	37,322
Sales and subscriptions		2,132	11,000	13,132	11,409
		<hr/>	<hr/>	<hr/>	<hr/>
Total		20,211	83,336	103,547	104,407
EXPENDITURE ON					
Charitable activities					
Activities undertaken directly		17,929	84,062	101,991	99,591
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		2,282	(726)	1,556	4,816
Transfers between funds	10	<hr/> (726)	<hr/> 726	<hr/> -	<hr/> -
Net movement in funds		1,556	-	1,556	4,816
RECONCILIATION OF FUNDS					
Total funds brought forward		51,650	-	51,650	46,834
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>53,206</u>	<u>-</u>	<u>53,206</u>	<u>51,650</u>

The notes form part of these financial statements

Connecting Communities in Berkshire Ltd

Statement of Financial Position
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
		1,000	-	1,000	1,000
CURRENT ASSETS					
Debtors	8	5,554	-	5,554	11,531
Cash at bank		<u>60,547</u>	<u>-</u>	<u>60,547</u>	<u>66,217</u>
		66,101	-	66,101	77,748
CREDITORS					
Amounts falling due within one year	9	(13,895)	-	(13,895)	(27,098)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>52,206</u>	<u>-</u>	<u>52,206</u>	<u>50,650</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,206</u>	<u>-</u>	<u>53,206</u>	<u>51,650</u>
NET ASSETS		<u>53,206</u>	<u>-</u>	<u>53,206</u>	<u>51,650</u>
FUNDS					
Unrestricted funds	10			<u>53,206</u>	<u>51,650</u>
TOTAL FUNDS				<u>53,206</u>	<u>51,650</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Connecting Communities in Berkshire Ltd

Statement of Financial Position - continued

31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 08-09-22 and were signed on its behalf by:

Sarah A Morland,

S Morland - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', 'Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>-</u>	<u>296</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Chief Operating Officer	1	1
Administration	1	1
Projects	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES RELATIVE TO YEAR ENDING 31ST MARCH 2021

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Government Agencies	1,085	34,840	35,925
Local Authorities	8,231	11,520	19,751
Corporate and other agencies	5,672	31,650	37,322
Sales and subscriptions	1,899	9,510	11,409
	<u>16,887</u>	<u>87,520</u>	<u>104,407</u>
Total	16,887	87,520	104,407
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly	12,011	87,580	99,591
	<u>12,011</u>	<u>87,580</u>	<u>99,591</u>
NET INCOME/(EXPENDITURE)	4,876	(60)	4,816
Transfers between funds	<u>(60)</u>	<u>60</u>	<u>-</u>
Net movement in funds	4,816	-	4,816

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	46,834	-	46,834
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>51,650</u>	<u>-</u>	<u>51,650</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	<u>8,387</u>
DEPRECIATION	
At 1 April 2021 and 31 March 2022	<u>8,387</u>
NET BOOK VALUE	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

Tangible assets are held at Nil value

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2022	<u>1,000</u>
At 31 March 2021	<u>1,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

IKU Services Limited

Registered office:

Nature of business: Dormant

	%		
Class of share:	holding		
Ordinary	100	31.3.22	31.3.21
		£	£
Aggregate capital and reserves		1,000	1,000

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	2,204	1,137
Other debtors	2,604	2,719
VAT	171	-
Prepayments and accrued income	<u>575</u>	<u>7,675</u>
	<u>5,554</u>	<u>11,531</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	346	346
Amounts owed to group undertakings	1,000	1,000
VAT	-	260
Other creditors	571	355
Accruals and deferred income	229	-
Deferred government grants	<u>11,749</u>	<u>25,137</u>
	<u>13,895</u>	<u>27,098</u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	51,650	2,282	(726)	53,206
Restricted funds				
Restricted	-	(726)	726	-
TOTAL FUNDS	<u>51,650</u>	<u>1,556</u>	<u>-</u>	<u>53,206</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,211	(17,929)	2,282
Restricted funds			
Restricted	83,336	(84,062)	(726)
TOTAL FUNDS	<u>103,547</u>	<u>(101,991)</u>	<u>1,556</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	46,834	4,876	(60)	51,650
Restricted funds				
Restricted	-	(60)	60	-
TOTAL FUNDS	<u>46,834</u>	<u>4,816</u>	<u>-</u>	<u>51,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,887	(12,011)	4,876
Restricted funds			
Restricted	87,520	(87,580)	(60)
TOTAL FUNDS	<u>104,407</u>	<u>(99,591)</u>	<u>4,816</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	46,834	7,158	(786)	53,206
Restricted funds				
Restricted	-	(786)	786	-
TOTAL FUNDS	<u>46,834</u>	<u>6,372</u>	<u>-</u>	<u>53,206</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,098	(29,940)	7,158
Restricted funds			
Restricted	170,856	(171,642)	(786)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>207,954</u>	<u>(201,582)</u>	<u>6,372</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Connecting Communities in Berkshire Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	<u>103,547</u>	<u>104,407</u>
Total incoming resources	103,547	104,407
EXPENDITURE		
Charitable activities		
Wages	67,312	65,324
Social security	382	173
Pensions	3,865	3,764
Consultancy and professional	3,004	2,890
Depreciation of tangible fixed assets	-	296
Grants to institutions	<u>4,319</u>	<u>-</u>
	78,882	72,447
Support costs		
Other		
Office equipment	567	585
Insurance	1,829	1,379
Accommodation	9,943	11,539
Travel costs	495	136
General office expenses	870	1,269
Subscriptions	5,500	4,539
Irrecoverable VAT	<u>-</u>	<u>3,387</u>
	19,204	22,834
Governance costs		
Training and conferences	413	513
Accountancy fees	3,460	3,600
General office expenses	-	165
Bank charges	<u>32</u>	<u>32</u>
	<u>3,905</u>	<u>4,310</u>
Total resources expended	<u>101,991</u>	<u>99,591</u>
Net income	<u><u>1,556</u></u>	<u><u>4,816</u></u>

This page does not form part of the statutory financial statements

CONNECTING COMMUNITIES IN BERKSHIRE

England & Wales - Charity number 1056367

Accounts

REGISTERED COMPANY NUMBER: 03212736 (England and Wales)
REGISTERED CHARITY NUMBER: 1056367

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Connecting Communities in Berkshire Ltd

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9 to 10
Notes to the Financial Statements	11 to 16
Detailed Statement of Financial Activities	17

Connecting Communities in Berkshire Ltd

Report of the Trustees

for the Year Ended 31 March 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' SORP FRSE.

Connecting Communities in Berkshire Ltd (CCB) is an independent charity enabling communities in Berkshire to thrive. We do this in partnership with government, local authorities, other voluntary sector organisations and the private sector.

CCB delivers a wide range of projects that have a positive and long-lasting impact on our communities. CCB has been working as a not-for-profit community development agency across Berkshire for 48 years, originally founded in 1973. Every member of the CCB team is knowledgeable and experienced in finding solutions that best meet the needs of communities. We develop partnerships that foster good communications, which in turn build engagement and can deliver strong sustainable futures.

Our **core mission** is to inspire communities across Berkshire to thrive. We do this proactively by providing advice, support and training to individuals, informal groups, local Councils and other organisations. We work as enablers, raising money locally and nationally, to deliver projects that have positive, long-lasting effects across Berkshire, with a particular focus on rural communities.

Our **vision** is for all communities in Berkshire to be strong, resilient, sustainable and able to have control over their own futures.

Values:

- **Integrity:** honesty, fairness, respect and trustworthiness in all that we do
- **People:** we respect the individual rights, dignity and diversity of all people. We value the skills and experience our staff bring to their work and seek to develop the best in others
- **Volunteering:** we encourage people to find ways of giving their time for the benefit of their communities.
- **Health, Safety and the environment:** we challenge and encourage ourselves and others to protect the environment, the health & safety of our employees and those within the communities we support
- **Partnerships:** we are committed to maintaining and developing positive relationships with partners, funders and our beneficiaries
- **Progress:** we challenge ourselves to continually improve and develop new projects and services to meet emerging needs

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects (the Objects) are to promote any charitable purpose for the benefit of the communities in Berkshire and in particular, but not exclusively:

- Community capacity building in urban and rural communities to ensure equality and diversity of opportunities and sustainable regeneration;
- Information, advice, support, training and personal development for the benefit of individuals and organisations within the voluntary and community sector;
- Information, advice, support and training for the benefit of communities, village and community buildings, community groups and individuals within the public and voluntary sectors;
- Information, advice, support, training and the advancement of education for the benefit of disadvantaged groups and individuals, elderly people, and young people.

These Objects were approved at the Annual General Meeting on 14 July 2009 and there have been no subsequent changes to them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities and Covid-19

Just prior to the start of the financial year, the country entered its first lockdown in response to the Coronavirus pandemic. Throughout the preceding 2 months, the CCB staff team, supported by Trustees, had been making changes to our working practices in response to managing risks to the health of the team and of our beneficiaries. A Business Continuity Risk Assessment was conducted at the beginning of March and contingency plans were put in place to manage internal processes and external delivery in the face of a growing threat.

When the Government announced the Stay at Home order at the end of March, we were well prepared to change our working practices to introduce remote service delivery in combination with a policy for all staff to work from home. Our I.T. equipment and cloud-based computing made the switch for staff to work at home very easy. We created a Microsoft Teams environment for the staff team to stay in regular contact and subscribed to Zoom Webinars to maintain contact with and deliver services to the majority of our beneficiaries.

With few exceptions, remote service delivery worked reasonably well. Our Fuel Poverty Advice Service was impacted the most, needing a change away from accessing beneficiaries at drop-in sessions to taking referrals for one-to-one support by telephone or video-chat. The transition for this project took a number of months, partly to propagate new practices, but also because the clients supported by the project, often in complex family situations, were overwhelmed by other issues and had little capacity to take on advice beyond feeding and home-schooling children.

The greatest impact of lockdown for our work programme was felt by our Community Buildings Advice Service. This was due to the forced closure of all community facilities in March. There was a great spike in demand for support as buildings closed, and then a lull for a number of weeks, before an overwhelming demand for advice and guidance as we entered the summer period. With support from our national body ACRE, our Halls Advisor throughout the Summer and Autumn months, was involved with interpreting Government guidance and communicating complex regulations and instructions to village halls across Berkshire; facilities run by volunteers, but providing a wide range of activities, often subject to conflicting guidance from Government.

In spite of the pressures and changes forced on the charity by the pandemic, we continued our work to plan and deliver a series of projects and services that contribute to achieving the charitable purposes described in our Objects. These we see as the core activities of our function of being a Rural Community Council that is part of the Action with Communities in Rural England (ACRE) Network (www.acre.org.uk) and are summarised as:

- Supporting the management committees of village halls and other community buildings
- Delivering informal adult learning that supports people to develop the skills they need to actively contribute to improving the quality of life in their communities
- Strategic influencing, intelligence-gathering and community support activities in the rural arena

In addition to the above core activities, CCB delivered other projects that further contribute to the achievement of the Objects of the charity. These are summarised as:

- Advice and guidance to tackle fuel poverty
- The CCB Oil Club: bulk-buying fuel oil for people off the mains gas grid
- Other general information, advice, guidance and capacity-building at a community level that supports and develops social capital and improves the quality of life for communities in Berkshire

Trustees of the Charity have had due regard to the Charity Commission's guidance on public benefit and are content that decisions made by them comply with these requirements. Further information on the work of the charity during the year can be found in the CCB Annual Review 2020-2021 document.

From a service delivery perspective, CCB had a reasonably good year. All of our achievements are detailed in our Annual Review document, available separately. In summary:

- We briefed 20 partner agencies on help available from energy companies for those isolating or struggling financially because of the pandemic

Connecting Communities in Berkshire Ltd

Report of the Trustees

for the Year Ended 31 March 2021

- We engaged with families that needed one-to-one support on fuel debt via telephone or WhatsApp
- 180 adults gained new skills that will better enable them to make a difference to their communities.
- We supported over 80 village halls and other community buildings with 614 requests for advice on re-opening after lockdown
- We helped 360 people to develop new skills and confidence in looking after themselves and their neighbours during lockdown and beyond
- We enabled 120 members of the CCB Oil Club to save an average of £125 on the cost of heating their homes
- We worked with voluntary sector colleagues across the Thames Valley to form an Emergency Partnership to coordinate activities in response to Covid-19

Fundraising activities

CCB doesn't employ professional fundraisers, or invest money in raising donations from the general public. Our fundraising activities focus on approaching grant funders and charitable trusts, selling membership services to some of our beneficiaries and entering into Service Level Agreements, mainly with public sector bodies, to deliver services on their behalf.

The pandemic had the potential to greatly disrupt our income from grants and service delivery contracts. However, as a result of flexibility shown by our funders and by the CCB team in adapting to new delivery methods, we were able to minimise the impact of the pandemic on our financial resources. We were able to take up the offer of Government support through the Small Business Grant, significantly de-risking our mitigation work and enabling us to invest in the required modifications to our working practices and future business planning.

FINANCIAL REVIEW

Reserves policy

The trustees have set aside a designated Contingency fund of £29,475. This figure is based on calculated potential liabilities and is held for use at the trustees' discretion to cover expenditure arising in the event of the need for a full or partial run-down of the charity.

In addition, our target level of reserve funds is 3 to 6 months running costs, currently £25,152- £50,304. This level of reserves is considered necessary to ensure long-term sustainability and to smooth our cash-flow through the uncertain timing of grant funding.

Current level of funds

Our current free (unrestricted) reserve fund at the end of March 2021 is £51,650. Trustees, together with the Chief Officer and his operational team, have prepared a plan to identify and open new income streams and improve this level of funding.

FINANCIAL REVIEW

Funds

The overall surplus for the year as shown on the statement of financial activities was £4,816 (2020: £1,177). The net surplus for the year on unrestricted funds (representing core activities) amounted to £4,816 (2020: £1,177). The balance carried forward (unrestricted) at 31 March 2020 was £51,650 (2020: £46,833).

The net surplus for the year on restricted funds amounted to £0 (2020: £1).

The balance carried forward (restricted) at 31 March 2021 was £0 (2020: £1).

The notes to the financial statements summarise the year's movements on each fund. Restricted funds relate to specifically funded projects for which income and expenditure balance over the period of their operation. However, receipts and payments are not always in step in the short term and balances held at any given date can vary.

At the Board meeting held on 5th March 2020, the budget was approved for the 2020-2021 year. The budget projected an end-of-year surplus of £4,195 on a turnover of £107,052. Regular financial reviews by the Board of Trustees and the use of a set of key financial tools, described below, enabled costs during the year to be carefully controlled. The original budget for the year projected costs of £102,857, but careful control reduced costs to £99,591.

The key tools used by the Charity to maintain tight financial controls are:

1. The Budget: broken down into central core costs and costs for each key project or service
2. Cash-flow analysis: showing all income and expenditure, with a projected cash-in-hand figure and required contingency reserve figure on a monthly basis
3. Terminal Contingency calculator: showing the total staff redundancy cost, combined with the total costs of all existing leases and contracts, analysed on a monthly basis
4. Business Plan, detailing all activity required to secure budgeted income and new income.

These tools are regularly updated and reviewed by the Board at every Board meeting.

FUTURE PLANS

CCB is an independent charity and as such, our immediate future depends on the sustainability of the current work programme and securing other, local opportunities to improve and expand the services we provide to communities in Berkshire.

Our function as a Rural Community Council as part of the wider ACRE Network, however, rests on ACRE's continued sustainability. We work closely with other members of the ACRE Network, particularly those small in scale, to collaborate on new work, new partnerships and new ways of working together. By collaborating more effectively, the Network will be as strong as its strongest members, not the weakest.

The last 4-year funded agreement between ACRE and Defra ended in March 2020, and this was extended by a year to March 2021. The agreement provides essential resources to enable the Network to continue to provide strategic support to rural communities, share learning on sustainable funding models and provide access to local intelligence. This agreement highlights the unique nature of the Network and Defra's commitment to supporting us to support our end beneficiaries.

A further one-year extension to this agreement has now been put in place, providing resources for the charity until March 2022, while negotiations continue for a longer-term agreement, subject to the Comprehensive Spending Agreement, delayed by the pandemic, now taking place in Autumn 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a charitable company limited by guarantee, incorporated on 16 June 1996 and registered as a charity on 25 June 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.

Organisational structure

The affairs of Connecting Communities in Berkshire Ltd are controlled by a Board of Trustees. Board members are either elected or co-opted in accordance with the Articles of Association. The Board of Trustees meets quarterly.

Connecting Communities in Berkshire Ltd is a membership organization that is open to membership from individuals and organizations across the county that are sympathetic to its aims and objectives. Trustees are drawn from the membership, and are invaluable in ensuring that the organization continues to deliver its mission effectively through understanding of the changing needs, policy framework and funding streams.

Induction and training of new trustees

CCB uses a skills matrix to record Trustee's skills and competencies against 60 different criteria. Recruitment activity is tailored depending on existing Trustee's skills and competencies to ensure gaps in skills can be filled by new Trustees. As Trustees approach their retirement date, analysis through the skills matrix enables the organisation to identify skills that will be required once they stand down.

New Trustees are assisted in familiarising themselves with the charity and the context within which it operates through a thorough induction process, which covers:

- The obligations of Trustees
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Major financial risks that have been identified and quantified are detailed in the notes to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03212736 (England and Wales)

Registered Charity number

1056367

Registered office

Unit 11 Diddenham Business Park
Diddenham Court, Lambwood Hill
Grazeley
Reading
Berkshire
RG7 1JQ

Connecting Communities in Berkshire Ltd

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

P N Sampson Consultant
Mrs M Platts Retired (resigned 5.11.20)
R Godbold Retired (resigned 5.11.20)
B E Lyon Retired
R Vaishampayan Finance Manager in Industry
P Thorn Retired College Principal
S Morland Retired (appointed 5.11.20)
A Hedges Advertising Production Consultant (appointed 5.11.20)
M Nevitt Retired (appointed 4.3.21)

The Directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of 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.

Company Secretary

T Parry

Independent Examiner

David Edmonds
FCMA
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Accountants

Edmonds Accountancy Ltd
Unit 11 Diddenham Business Park
Diddenham Court
Grazeley
Reading
Berkshire
RG7 1JQ

Approved by order of the board of trustees on 9th SEPT 2021 and signed on its behalf by:



.....
T Parry - Secretary

Independent Examiner's Report to the Trustees of
Connecting Communities in Berkshire Ltd

Independent examiner's report to the trustees of Connecting Communities in Berkshire Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Edmonds
FCMA
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Date: 8/11/21

Connecting Communities in Berkshire Ltd

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	-
Charitable activities					
Government Agencies		1,085	34,840	35,925	34,841
Local Authorities		8,231	11,520	19,751	24,660
Corporate and other agencies		5,672	31,650	37,322	36,104
Sales and subscriptions		1,899	9,510	11,409	16,496
Total		<u>16,887</u>	<u>87,520</u>	<u>104,407</u>	<u>112,101</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities					
Activities undertaken directly		12,011	87,580	99,591	110,924
Total		<u>12,011</u>	<u>87,580</u>	<u>99,591</u>	<u>110,924</u>
NET INCOME/(EXPENDITURE)		<u>4,876</u>	<u>(60)</u>	<u>4,816</u>	<u>1,177</u>
Transfers between funds	10	<u>(60)</u>	<u>60</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>4,816</u>	<u>-</u>	<u>4,816</u>	<u>1,177</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>46,834</u>	<u>-</u>	<u>46,834</u>	<u>45,656</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>51,650</u></u>	<u><u>-</u></u>	<u><u>51,650</u></u>	<u><u>46,833</u></u>

The notes form part of these financial statements

Connecting Communities in Berkshire Ltd

Statement of Financial Position
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	296
Investments	7	1,000	-	1,000	1,000
		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,296</u>
CURRENT ASSETS					
Debtors	8	11,531	-	11,531	19,600
Cash at bank		66,157	60	66,217	44,280
		<u>77,688</u>	<u>60</u>	<u>77,748</u>	<u>63,880</u>
CREDITORS					
Amounts falling due within one year	9	(27,038)	(60)	(27,098)	(18,343)
		<u>50,650</u>	<u>-</u>	<u>50,650</u>	<u>45,537</u>
NET CURRENT ASSETS					
		<u>51,650</u>	<u>-</u>	<u>51,650</u>	<u>46,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>51,650</u>	<u>-</u>	<u>51,650</u>	<u>46,833</u>
NET ASSETS					
		<u>51,650</u>	<u>-</u>	<u>51,650</u>	<u>46,833</u>
FUNDS					
Unrestricted funds	10			51,650	46,833
TOTAL FUNDS					
				<u>51,650</u>	<u>46,833</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

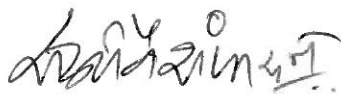
Connecting Communities in Berkshire Ltd

Statement of Financial Position - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on

.....⁹th SEPT 2021..... and were signed on its behalf by:



.....
R Vaishampayan - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	296	422
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Chief Operating Officer	1	1
Administration	1	1
Projects	2	2
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1	(1)	-
Charitable activities			
Government Agencies	-	34,841	34,841
Local Authorities	10,380	14,280	24,660
Corporate and other agencies	4,050	32,054	36,104
Sales and subscriptions	3,106	13,390	16,496
Total	<u>17,537</u>	<u>94,564</u>	<u>112,101</u>
EXPENDITURE ON			
Raising funds	1	(1)	-
Charitable activities			
Activities undertaken directly	16,359	94,565	110,924
Total	<u>16,360</u>	<u>94,564</u>	<u>110,924</u>
NET INCOME	<u>1,177</u>	<u>-</u>	<u>1,177</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	45,655	1	45,656

5. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>46,832</u>	<u>1</u>	<u>46,833</u>

6. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 April 2020 and 31 March 2021	<u>8,387</u>
DEPRECIATION	
At 1 April 2020	8,091
Charge for year	296
At 31 March 2021	<u>8,387</u>
NET BOOK VALUE	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>296</u>

Tangible assets are held at Nil value

7. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2021	<u>1,000</u>
At 31 March 2020	<u>1,000</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

IKU Services Limited

Registered office:

Nature of business: Dormant

	%		
	holding		
Class of share:			
Ordinary	100		
		31.3.21	31.3.20
		£	£
Aggregate capital and reserves		1,000	1,000

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	1,137	6,363
Other debtors	2,719	2,768
VAT	-	100
Prepayments and accrued income	7,675	10,369
	<u>11,531</u>	<u>19,600</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	346	521
Amounts owed to group undertakings	1,000	1,000
VAT	260	-
Other creditors	355	557
Deferred government grants	25,137	16,265
	<u>27,098</u>	<u>18,343</u>

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	46,834	4,876	(60)	51,650
Restricted funds				
Restricted	-	(60)	60	-
TOTAL FUNDS	<u>46,834</u>	<u>4,816</u>	<u>-</u>	<u>51,650</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	16,887	(12,011)	4,876
Restricted funds			
Restricted	87,520	(87,580)	(60)
TOTAL FUNDS	<u>104,407</u>	<u>(99,591)</u>	<u>4,816</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	45,655	1,178	46,833
Restricted funds			
Restricted	1	(1)	-
TOTAL FUNDS	<u>45,656</u>	<u>1,177</u>	<u>46,833</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,538	(16,360)	1,178
Restricted funds			
Restricted	94,563	(94,564)	(1)
TOTAL FUNDS	<u>112,101</u>	<u>(110,924)</u>	<u>1,177</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	45,655	6,054	(60)	51,649
Restricted funds				
Restricted	1	(61)	60	-
TOTAL FUNDS	<u>45,656</u>	<u>5,993</u>	<u>-</u>	<u>51,649</u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,425	(28,371)	6,054
Restricted funds			
Restricted	182,083	(182,144)	(61)
TOTAL FUNDS	<u>216,508</u>	<u>(210,515)</u>	<u>5,993</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Connecting Communities in Berkshire Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	104,407	112,101
Total incoming resources	104,407	112,101
EXPENDITURE		
Charitable activities		
Wages	65,324	72,936
Social security	173	2,183
Pensions	3,764	3,717
Consultancy and professional	2,890	4,161
Depreciation of tangible fixed assets	296	422
	72,447	83,419
Support costs		
Other		
Office equipment	585	712
Insurance	1,379	1,954
Accommodation	11,539	13,282
Travel costs	136	1,209
General office expenses	1,269	941
Subscriptions	4,539	3,540
Irrecoverable VAT	3,387	360
	22,834	21,998
Governance costs		
Training and conferences	513	1,163
Accountancy fees	3,600	3,600
General office expenses	165	165
Travelling expenses	-	545
Bank charges	32	34
	4,310	5,507
Total resources expended	99,591	110,924
Net income	4,816	1,177

This page does not form part of the statutory financial statements

