

COMMUNITY360

(A Company Limited by Guarantee)

Charity Number: 1092567

Company Number: 04426567

**TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

COMMUNITY360

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COMMUNITY360

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Constitution

Community360 is a company limited by guarantee and a registered Charity governed by its memorandum and articles of association. Charity number 1092567. Company number 04426567.

Directors and Trustees

The Directors of the charitable company ("the Charity") are its Trustees for the purposes of Charity law.

The Directors serving during the year were as follows:

Elected Chairperson

Elisabeth Ann Feltham

Elected Treasurer

Leslie Hugh Davis

Elected Directors

Leslie Robert Nicoll

David Evans

James Thomson

Katherine Pearson

Cristina Huddleston

David King

Resigned November 2022

Simon King

Anthea Hockley

Appointed March 2023

Chief Executive Officer

Tracy Rudling

Registered Office

Winsley's House, High Street, Colchester, Essex, CO1 1UG

Statutory Auditor

Edmund Carr LLP, 146 New London Road, Chelmsford CM2 0AW

Bankers

CCLA Investment Management Ltd, 80 Cheapside, London, EC2V 6DZ

Metro Bank, High Street, Colchester, CO1 1JT

Solicitors

Birkett Long, 1 Amphora Place, Sheepen Road, Colchester, Essex, CO3 3WG

COMMUNITY360

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2023. This is also the Directors' report, as required by section 415 of the Companies Act 2006, with all Trustees being Directors.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The objects of the Charity as set out in its constitution are: -

- to promote any charitable purposes for the benefit of the public and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together council representatives of the voluntary organisations and statutory authorities.

The Trustees also confirm that they had due regard to guidance published by the Charity Commission regarding "public benefit".

Achievements and Performance

During 2022/23, the Charity has continued to build on both its core and frontline services, in response to the fast paced nature of change in the sector. During the year we:

- Advised 489 groups on funding, research, policies, budgeting and applications, through training, one to one sessions, and written guidance.
- Provided critical assistance at times of surge at Colchester Hospital and in community in Braintree that included making 1839 targeted welfare calls and distributing 141 bursaries to households.
- Community Transport facilitated 3,000+ hospital discharges and C360 matched over 120 patients to befrienders.
- Continued with the volume of C360 News via email to over 1,500 recipients per month, providing local, national, compliance, funding and training information.
- Recruited, inducted and trained 157 volunteers to support communities through welfare calls, vaccination clinics and new roles. Over 25,000 volunteer hours were completed.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Continued the Slipper Exchange offering new slippers to people at risk of falls. We issued 521 pairs across Colchester and Braintree by the end of March.
- Enhanced the Single Point of Commissioning (SPOC) activities across Mid and North East Essex to manage multi-year and micro grant opportunities on behalf of strategic partners. More than £1.5 million has been set aside to support grassroots groups to build their capacity and improve the lives of local people as a result of this work.
- Expanded the Finding Your Feet Walk Motivator (co-ordinator) programme to Colchester, established walking groups with 202 individuals attending the walks, 2118 attendances recorded at 320 walks delivered.
- Co-ordinated asset mapping reports with CVST and Healthwatch Essex across North East Essex to concentrate on topics, including Die Well and Stay Well domains.
- Chair of ONE Colchester partnership with Chief Executive Officers from across Colchester Borough. The group continued to manage funds and activities to support Winter Resilience and to create a Dementia Friendly Borough in Colchester.
- Facilitated the Fundraisers Network Group meetings in Colchester and Braintree. They provide peer support to local fundraisers, including training on online sources of funding, i.e. local application processes and crowdfunding.
- Signposted individuals and organisations to services and resources, and helped to raise in excess of £700K for the sector.
- Continued to conduct outreach to engage with communities and partners and increase awareness of Community360
- Worked with 350+ families across Essex through the Essex Family Support Service to help families with children aged 8-19 years of age.
- Worked in partnership with Active Braintree, Braintree District Council and GP surgeries to develop and deliver Finding Your Feet walking sessions in local communities.
- Continued to develop the Payroll, Bookkeeping Service and Independent Examinations work through the Community Accounts Service. This service experienced a 5% growth in the number of groups supported during the year. Provided information and advice on employment and financial issues to over 144 groups. Now working with organisations within every Borough or District in Essex. Through our back office service support to the Essential Living Fund, 1,348 pieces of essential equipment were distributed to those in crisis.
- Managed secondments at Colchester Hospital, Colchester Borough Homes, and St Helena to facilitate volunteering and links with voluntary sector.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Completed phase 2 of PBSA Dementia Friendly Communities project; awarded further three-year funding.
- Received 13,147 enquiries for the My Social Prescription scheme, working with all Primary Care Networks, Colchester General Hospital, Essex Partnership University Foundation Trust, Essex Wellbeing Service and Colchester Borough Council.
- Delivered 35,135 trips through our Transport Schemes, including popular excursion trips in both Colchester and Maldon, plus trips for 3,394 patients discharged from Colchester Hospital.
- Continued to utilise the Volunteer Essex website and Volunteers' Week to promote the value of volunteering. Registered 843 new volunteers across Colchester and Braintree and received over 1,525 enquiries.
- Maintained ISO 9001 status under the 2015 framework.
- Supported over 6000 people over Winter campaign in Colchester and Braintree, including 1400 Winter packs.
- Offered over 15,000 hours of support to people at community Hubs, including the One Colchester Hub.
- Supported community engagement with over 500 people on Heart of Greenstead programme

Financial Review

These accounts show the consolidated position of Community360, together with the additional projects it runs and manages.

Community360 receives its core income by way of grants from Essex County Council (Adult and Community Care), Colchester Borough Council, Essex County Council (Public Health) and Braintree District Council. Currently, Service Level Agreements have been confirmed to March 2023.

- Community360 also generates income from various ancillary services provided to the voluntary community.
- Community360 has also received various other grants, including funding for: My Social Prescription (Essex County Council), Essential Living Fund, Winter Warmth programme and Dementia Friendly Borough. The Community360 development team also provided secondment support to Colchester Borough Homes and ESNEFT (Colchester Hospital).
- Community360 resources, including staff, are shared by our projects and these are fully costed and charged out to the relevant cost headings within the projects.
- Additional funding was received in respect of strategic work and from fundraising.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Winsley's House, income is generated by letting of rooms and rental of meeting space.
- Both Colchester and Braintree have received Shared Prosperity funding, covering 3 years to support the relaunch of Timebank, school holiday provision and mobile hubs
- Essex County Council continues to fund Colchester & Maldon Community Transport Scheme, reviewed on an annual basis.
- The project also receives income from transport fares (including bus routes), membership, Shopmobility membership fees, excursions, equipment and minibus hire and fundraising/donations.
- The project receives further funding from ESNEFT to provide transport to patients on discharge bus.

Effectiveness of fundraising

Financial results

Due to the nature of our funding, we look to use our finances as efficiently and economically as possible to ensure that we are effective in achieving our aims and objectives. Community360 and the projects work to detailed budgets, which are closely reviewed and monitored by the Treasurer, and Board of Directors, on a regular basis.

For the year to 31 March 2023, C360 and its projects had a surplus for the year of £91,650 (2022: surplus £298,139).

C360, Winsley's House (Unrestricted Funds) finished the year with a surplus of £64,883 (2022: surplus £136,580)

C360 Projects and administered Funds (Restricted Funds) finished the year with a surplus of £26,767 (2022: surplus £161,559):-

We will continue to ensure that the overheads in C360 and its projects are all fully covered by core and other income, only using reserves when necessary or for the future benefit/growth of C360. We continue to investigate other areas of funding, increases in existing funding, as well as possible new projects in keeping with our objectives and for the benefit of the community. In addition, we continue to look at maximising rental income and room hire from the newly refurbished Winsley's House and One Colchester hub.

Whilst volunteers are not paid for their voluntary services, any authorised expenses are reimbursed to them accordingly. In addition, where Trustees perform such voluntary services, any such authorised out of pocket expenses are also reimbursed to them where relevant.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy and Risk Management

The Trustees have established various designated funds and reserves as a contingency against unforeseen and unexpected future costs. Details of these funds and reserves are presented in notes 14 - 16 of the financial statements. The levels of the funds in these reserves are reviewed regularly.

The year-end reserves were as follows:

Unrestricted Revenue Reserves £674,029 (2022: £609,146)
Restricted Revenue Reserves £399,691 (2022: £406,103)
Unrestricted Capital Reserves £579,599 (2022: £579,599)
Restricted Capital Reserves £65,763 (2022: £32,584)

Excluding Capital Reserves (being that portion of our reserves represented by fixed assets), the remaining reserves would cover the Charity's regular expenditure for some 4/5 months. With nearly 50% of costs relating to staff, we feel it is a reasonable and prudent level to hold, especially so in an evolving organisation such as ours.

Personnel funds have been set up for C360 and its projects to cover employment expenses, such as long-term sickness and redundancy. This is regularly reviewed based on the number of staff in each project and their length of service, taking into consideration the changes in statutory legislation being unpredictable.

In addition, C360 and Transport & Shopmobility have Equipment funds to help meet the costs of constantly changing technology and to support the repair, maintenance and replacement of other equipment. C360 regularly reviews their computer and other office equipment to ensure maximum efficiency of the organisation in providing its support to the community and its membership.

The Property fund contains the capital property value and has been established to meet cyclical maintenance and repair costs.

Following previous revaluations of Winsley's House the Property Revaluation reserve was set up and represents the difference between the current value over the purchase price paid.

The Capital reserves represents assets that have been purchased or donated in past years.

Investment Powers

Under the memorandum and articles of association, the Charity has the powers to invest the monies of the Charity, not immediately required for the furtherance of its objects, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions, (if any) and such consents, (if any) as may for the period being imposed or required by law.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

The trustees have a risk management strategy which is owned by them and is now an agenda item on each board meeting. The Risk Register is reviewed by the Executive Leadership Team on a regular weekly basis.

Plans for future periods

Our plans for the future are to continue to strive to achieve the above, and develop further in the following areas;

- Work with partners through ONE Colchester and the Dementia Action Alliance, to raise awareness of Dementia in our local community.
- Continue to develop, support and facilitate the voluntary sector network forums, ensuring topics remain of relevance and interest to voluntary and community organisations, including bespoke training.
- Continue to support effective voluntary and community sector representation, and act as their voice.
- Continue to support effective consultation with the voluntary and community sector, and liaise between voluntary and community organisations and public sector agencies.
- Seek funding to develop further our community links and lead partnerships including North East Essex Alliance, Mid Essex Alliance ONE Colchester and multiple strategic representations. Also align and integrate approaches across Colchester and Braintree.
- Renew our community asset map in both North East and Mid Essex and embedding an Asset Based Community Development (ABCD) approach into our relationships with partners, building on our experience in this area.
- Explore the best practice of place based action and share innovations and outcomes with colleagues at a national, regional and local level for best effect in Essex - including hosting a KTP Associate
- Continue and develop further collaborative partnerships with our Primary Care Networks and Secondary Care hospitals.
- Continue to operate One Colchester Hub and generate more income from the facility.
- Continue to promote Shopmobility at Winsley's House and beyond.
- Develop and maintain more cohesive partnerships, working between the Statutory and Voluntary Sector through the ONE Colchester Strategic Partnership, Children Partnership Board, Older People's Forum, Clinical Commissioning Group, and any other voluntary action our membership identifies.

COMMUNITY360 REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Events since the year end date

- Agreed core funding for a further year with CBC, ECC and multiple other funders.
- Agreed merger with Chelmsford Community Transport
- New staff recruited to support the Growing C360 Agenda.

Future Funding

C360 has developed a comprehensive fundraising strategy in line with its objectives. Through this, it continues to review and explore various funding possibilities, both to support the core funding of C360 and its programmes and to provide additional areas of support to the voluntary sector.

Structure Governance and Management

On 1 July 2002, the Charity became incorporated as a company limited by guarantee.
Previously known as Colchester Community Voluntary Services up until 31st March 2017.

Board of Directors

A board of Directors meet at least quarterly to administer the Charity. There are also sub groups (task and finish) which meet. These sub groups meet to discuss all areas of the Charity to ensure qualitative and quantitative outcomes are met, and make decisions on changes that are required.

Appointment process:

One-third (or the number nearest one-third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A retiring Trustee who remains qualified may be reappointed.

The Trustees may at any time co-opt any individual who is qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

No person may be appointed a Board member unless:

- 1) he/she has attained the age of eighteen years; or
- 2) he/she is a member or representative of a member of the Charity; and
- 3) if elected, he/she would not have been disqualified under the terms of Article 39

A comprehensive induction into the organisation for each Board member is carried out via meetings with the Chief Executive Officer, the Senior Management Team and Chair with comprehensive paperwork given of, both historically and present day, business. Training sessions are offered throughout the year, covering roles and responsibilities and strategic planning meetings, organised to engage both senior staff members and Trustees with current, future and long term plans of the organisation. Both peer buddies and staff buddies are also available.

A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the Charity. Strategic and risk decisions follow a defined procedure moving up to the Board.

Pay Policy

We utilise the national joint council pay scales as much as possible accepting that alternative methodology may also be required. A People & Culture sub-committee meets to decide on pay and policy.

The Charity currently operates from Winsley's House, High Street, Colchester (Main office, Community Development, Volunteer Centre, Time Bank and Shopmobility). A second office is based in Eastlight House, Braintree for Community Development inc volunteering. The Transport Scheme operates from Venn Farm, Tiptree, with the Community Accounts Service & E.F.S.S.

As at the end of the accounting period, it employed 100+ paid staff, and used the services of in excess of 200 + volunteers (including Trustees).

Contribution of Volunteers

This year has seen a significant increase in volunteer opportunity within C360 and we are privileged to work alongside the volunteers that play a pivotal role in the every day operation of the Charity and offer their time and expertise for free in various ways, including serving on the Board, transporting members via the social car scheme, office administration, befriending, at events, and ward support at the local hospitals. The vaccination sites could not function without their support.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Community360 for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.



L Davis (Treasurer)

18th November 2023

Date

COMMUNITY360

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360

Opinion

We have audited the financial statements of Community360 (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

COMMUNITY360

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

COMMUNITY360

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations from the Charity, including the Companies Act 2006, Charities Act 2011, tax and employment legislation.
- We assessed the extent of compliance with the laws and regulations identified above through making enquires of management.

COMMUNITY360

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by;

- Making enquiries of management as to their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Tested journal entries to identify unusual transactions.
- Investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- Agreeing financial statement disclosures to underlying supporting documentation.
- Reading the minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

COMMUNITY360

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of this report

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



Sandra Morrell FCCA (Senior Statutory Auditor)

for and on behalf of Edmund Carr LLP, Statutory Auditor
Chartered Accountants & Statutory Auditor
146 New London Road
Chelmsford
Essex
CM2 0AW

Date: 27/11/2023

COMMUNITY360**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	4	1,880,504	1,262,083	3,142,587	3,009,128
Charitable activities	5	282,568	816,612	1,099,180	633,301
Investments	6	4,538	544	5,082	18
Total income		<u>2,167,610</u>	<u>2,079,239</u>	<u>4,246,849</u>	<u>3,642,447</u>
Expenditure on:					
Fundraising Expenditure		-	-	-	-
Charitable activities	7	2,088,615	2,066,583	4,155,198	3,344,308
Total expenditure		<u>2,088,615</u>	<u>2,066,583</u>	<u>4,155,198</u>	<u>3,344,308</u>
Net income/(expenditure)		<u>78,995</u>	<u>12,656</u>	<u>91,651</u>	<u>298,139</u>
Transfers between funds	14/15/16	(14,111)	14,111	-	-
Net movement in funds before other gains and losses		<u>64,884</u>	<u>26,767</u>	<u>91,651</u>	<u>298,139</u>
Gain/(loss) on revaluation of fixed assets	9	-	-	-	-
Net movement in funds		<u>64,884</u>	<u>26,767</u>	<u>91,651</u>	<u>298,139</u>
Reconciliation of funds:					
Fund balances brought forward		1,188,745	438,687	1,627,432	1,329,293
Fund balances carried forward	14/15/16	<u><u>1,253,629</u></u>	<u><u>465,454</u></u>	<u><u>1,719,083</u></u>	<u><u>1,627,432</u></u>

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

All income and expenditure derive from continuing activities.

The notes on pages 20 to 29 form part of these financial statements

COMMUNITY360**BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	Total 2023 £	Total 2022 £
Fixed assets			
Tangible assets	9	645,362	612,183
Current assets			
Debtors	10	1,004,249	150,853
Stock		20,020	17,447
Cash at bank and in hand		2,692,615	3,595,094
		<u>3,716,883</u>	<u>3,763,394</u>
Creditors: amounts falling due within one year			
Creditors and accruals		157,820	76,579
Deferred income		2,485,344	2,671,566
	11	<u>2,643,164</u>	<u>2,748,145</u>
Net current assets		1,073,720	1,015,249
Net assets		<u>1,719,082</u>	<u>1,627,432</u>
Capital and reserves			
Unrestricted capital reserves	14/15/16	579,599	579,599
Restricted capital reserves	14/15/16	65,763	32,584
Unrestricted revenue reserves	14/15/16	674,030	609,146
Restricted revenue reserves	14/15/16	399,691	406,103
Total charity funds		<u>1,719,083</u>	<u>1,627,432</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and constitute the annual accounts required by the Companies Act 2006.

These financial statements were approved by the Trustees on 18th November 2023 and are signed on their behalf by:



E A Feltham - Chairperson



L Davis - Treasurer

Company Number 04426567

The notes on pages 20 to 29 form part of these financial statements

COMMUNITY360**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Total 2023 £	Total 2022 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	12	<u>(862,060)</u>	<u>2,425,875</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	5,082	18
Purchase of property, plant and equipment (excluding revaluation)	9	(47,000)	-
Proceeds from the sale of property, plant and equipment		1,500	1,789
Net cash provided by / (used in) investing activities		<u>(40,418)</u>	<u>1,807</u>
Change in cash and cash equivalents in the reporting period		(902,478)	2,427,682
Cash and cash equivalents brought forward		3,595,094	1,167,412
Cash and cash equivalents carried forward		<u>2,692,616</u>	<u>3,595,094</u>

The notes on pages 20 to 29 form part of these financial statements

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Accounting convention

The financial statements have been prepared on a going concern basis, under the historical cost convention as modified by the revaluation of freehold property.

There are no material uncertainties regarding the charity's ability to continue as a going concern.

1.3 Incoming resources

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows:

When donors specify the donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.

When donors specify the donations and grants, including capital grants, are for particular restricted purposes, this income is included in income of restricted funds when receivable.

Interest is included when received by the Charity.

1.4 Resources expended and recognition of liabilities.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of percentage of budget allocation, or time spent by staff on those activities.

Irrecoverable Value Added Tax is included with its associated expenditure.

Charitable activities

Charitable activities include all expenditure directly related to the objects of the Charity included support costs attributable to that expenditure.

Governance costs

Governance costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

Pension costs

The Charity participates in a defined contribution pension scheme for staff. Pension costs are contributed at the rate of 6% of staff salaries.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Provision is made for depreciation on tangible assets at rates calculated to write off the cost or valuation, less estimated residual value, of each assets over its expected useful life as follows:

Fixtures, fittings and office equipment	33.3% Reducing balance
Motor vehicles	25.0% Reducing balance

No depreciation is charged on the freehold property. The Charity's policy is to maintain the property in a continual state of sound repair and accordingly the Trustees are of the opinion that the life of the property is so long and the residual value so high that the depreciation is insignificant.

The value of the property contained in the financial statements is reviewed on an annual basis by the Trustees for impairment. Provision is made to reduce the value in the financial statements where it is felt the property is overstated.

1.6 Fund accounting

Funds held by the Charity are either:

Unrestricted general funds	These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated funds	These are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
Restricted funds	These are funds that 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.

1.7 Taxation

As a registered Charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

The Charity is registered for Value Added Tax (registration number 176515981).

1.8 Operating leases

Rentals in respect of operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged to the Statement Of Financial Activities as incurred.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1.9 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realizable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net-realizable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

2 Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented shall be transferred to some other charitable body having similar objects to the charity.

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4 Income from donations and legacies	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Grants from government and public bodies	1,875,959	1,261,227	3,137,186	2,992,245
Donations	4,545	856	5,401	4,165
Furlough	-	-	-	12,718
	<u>1,880,504</u>	<u>1,262,083</u>	<u>3,142,587</u>	<u>3,009,128</u>
Income from government grants comprises performance related grants made by local authorities to fund our work in supporting charitable organisations in Essex and for the provision of community transport services.				
Comparative for 2022	Unrestricted funds	Restricted funds	Total 2022	
	£	£	£	
Grants from government and public bodies	2,295,457	696,788	2,992,245	
Donations	1,963	2,202	4,165	
Furlough	12,718	-	12,718	
	<u>2,310,138</u>	<u>698,990</u>	<u>3,009,128</u>	
5 Income from charitable activities	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Rents	76,673	-	76,673	13,288
Services supplied:				
C360	205,895	-	205,895	146,329
Transport	-	816,612	816,612	473,684
	<u>282,568</u>	<u>816,612</u>	<u>1,099,180</u>	<u>633,301</u>
Comparative for 2022	Unrestricted funds	Restricted funds	Total 2022	
	£	£	£	
Rents	13,288	-	13,288	
Services supplied:				
C360	146,329	-	146,329	
Transport	-	473,684	473,684	
	<u>159,617</u>	<u>473,684</u>	<u>633,301</u>	
6 Income from investments	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Interest received	4,538	544	5,082	18
Comparative for 2022	Unrestricted funds	Restricted funds	Total 2022	
	£	£	£	
Interest received	10	8	18	

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7 Total resources expended	Unrestricted	Restricted		Total 2023	Total 2022
	CCVS	Transport	Other Funds		
	£	£	£	£	£
<i>Costs directly allocated to activities:</i>					
Wages and salaries	1,629,506	696,564	-	2,326,071	1,770,320
Consultancy	28,755	-	-	28,755	23,867
Minibus and car expenses	-	236,247	-	236,247	165,774
Volunteer expenses	21,639	4,485	-	26,124	13,357
Project Costs	7,447	338,271	633,701	979,419	946,245
Café Costs	100,540	-	-	100,540	75,299
Covid Response	-	-	-	-	-
	<u>1,787,888</u>	<u>1,275,567</u>	<u>633,701</u>	<u>3,697,156</u>	<u>2,994,861</u>
<i>Support costs:</i>					
Equipment repairs and maintenance	51,871	19,335	-	71,206	142,137
Rent, rates and water	23,810	19,100	-	42,910	27,762
Insurance	11,562	578	-	12,140	9,466
Premises expenses	86,732	60,826	-	147,558	45,321
Printing, postage, stationery and phone	24,053	9,342	-	33,395	27,819
Training and development	10,262	1,991	-	12,253	6,222
Travel and subsistence	14,789	2,188	-	16,977	199
Miscellaneous	4,766	777	-	5,543	5,474
Depreciation	-	11,709	-	11,709	9,643
Subscriptions and publications	11,318	1,919	-	13,237	7,607
Heat, light and power	9,702	3,790	-	13,492	5,346
Trainers and venues	3,457	-	-	3,457	11,003
Quality Assurance	400	185	-	584	585
Bank Charges	2,341	403	-	2,743	2,052
Media and marketing	41,568	5,437	-	47,005	31,726
Disposal of fixed asset	-	613	-	613	4,750
	<u>296,632</u>	<u>138,192</u>	<u>-</u>	<u>434,824</u>	<u>337,111</u>
<i>Governance costs:</i>					
Audit Fees	-	10,000	-	10,000	7,250
Professional fees	4,095	9,123	-	13,218	5,086
	<u>4,095</u>	<u>19,123</u>	<u>-</u>	<u>23,218</u>	<u>12,336</u>
	<u>2,088,616</u>	<u>1,432,882</u>	<u>633,701</u>	<u>4,155,198</u>	<u>3,344,308</u>

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8 Staff costs and emoluments	Total 2023	Total 2022
The average number of employees by head count paid monthly during the period was	93	74
The aggregate staff costs for the period were:	Total 2023	Total 2022
	£	£
Wages and salaries	2,020,131	1,541,906
Social security costs	180,063	127,557
Defined contribution pension costs	125,876	100,857
	2,326,070	1,770,320

One employee earned between £60,000 and £70,000 per annum.

None of the Trustees (or any person connected with them) were paid or reimbursed for expenses during the year.

9 Tangible fixed assets	Freehold property	Motor vehicles	2023
	£	£	£
Cost/Valuation			
As at 31 March 2022	579,599	159,653	739,252
Additions	-	47,000	47,000
Revaluation	-	-	-
Disposal	-	(31,229)	(31,229)
As at 31 March 2023	579,599	175,424	755,023
Depreciation			
As at 31 March 2022	-	127,068	127,068
Charge for the year	-	11,709	11,709
On disposals	-	(29,116)	(29,116)
As at 31 March 2023	-	109,661	109,661
Net book value			
As at 31 March 2023	579,599	65,763	645,362
As at 31 March 2022	579,599	32,584	612,183

The latest revaluation of the property was carried out by James Aldridge Chartered Surveyors in May 2019.
The historical cost of the freehold property is £200,000.

10 Debtors	Total 2023	Total 2022
	£	£
Trade debtors	773,483	133,472
Other debtors	206,341	-
Prepayments	15,840	14,322
Accrued income	8,585	-
VAT	-	3,059
	1,004,249	150,853

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: amounts falling due within one year			Total 2023 £	Total 2022 £
Trade creditors			47,185	23,173
Accruals			42,123	41,173
Deferred income			2,485,344	2,671,566
Other creditors			8,252	-
Taxation and social security			60,260	12,233
			2,643,164	2,748,145
Deferred income analysis			Total 2023 £	Total 2022 £
Unrestricted funds £	Restricted funds £			
Balance at 1 April 2022	2,305,642	365,924	2,671,566	1,015,594
Amount released to income	(2,305,642)	(365,924)	(2,671,566)	(1,015,594)
Amount deferred in the year	1,017,665	1,467,679	2,485,344	2,671,566
Balance at 31 March 2023	1,017,665	1,467,679	2,485,344	2,671,566

The grants have been deferred at the year end on the basis that the money received in the current year relates to projects and services to be undertaken in future years.

12 Reconciliation of net movement in funds to net cash flow from operating activities			Total 2023 £	Total 2022 £
Net movement in funds for the reporting period (as per the statement of financial activities)			91,651	298,139
Adjustments for:				
Depreciation charges			11,709	11,215
(Gain) / loss on sale of fixed assets			613	4,750
Dividends, interest and rent from investments			(5,082)	(18)
(Increase) / decrease in debtors			(853,396)	449,192
Increase / (decrease) in creditors			(104,982)	1,672,075
(Increase) / decrease in stock			(2,573)	(9,478)
Net cash provided by / (used in) operating activities			(862,060)	2,425,875

13 Lease commitments

At the year-end, the charitable company had total commitments under non-cancellable operating leases as set out below:

	Total 2023 £	Total 2022 £
Not later than 1 year	90,208	88,359
Later than 1 and not later than 5 years	30,606	96,758
	120,814	185,117

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14 Reserves	Balance at 1 April 2022	Surplus or (deficit)	Transfers	Total surplus and transfer	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
Accumulated surplus/deficit	568,646	78,995	(14,111)	64,884	633,530
Personnel fund	25,000	-	-	-	25,000
Equipment fund	15,500	-	-	-	15,500
	<u>609,146</u>	<u>78,995</u>	<u>(14,111)</u>	<u>64,884</u>	<u>674,030</u>
Property fund	200,000	-	-	-	200,000
Property revaluation reserve	379,599	-	-	-	379,599
Total unrestricted funds	1,188,745	78,995	(14,111)	64,884	1,253,629
Restricted funds					
C360 Projects					
Bursary Pots	-	(49,111)	49,111	-	-
Other Projects	189,103	61,767	(68,179)	(6,412)	182,691
Capital reserve	32,584	-	33,179	33,179	65,763
Personnel fund	10,000	-	-	-	10,000
Minibus fund	200,000	-	-	-	200,000
Equipment fund	7,000	-	-	-	7,000
Total restricted funds	438,687	12,656	14,111	26,767	465,454
Total funds	1,627,432	91,651	-	91,651	1,719,083

Funds

The Personnel funds are reserves against any future possible future employment costs i.e. redundancy.

The Property fund has been established to meet cyclical maintenance and repair costs. It also contains the Capital property value.

The Equipment funds have been established to meet the ever changing need to keep up to date and maintain modern technology.

The Capital reserve represents assets that have been donated in the past.

Minibus fund have been established to ensure we have funds to cover the cost of lease buses.

Other projects is our charities restricted projects, Community Transport.

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15 Unrestricted funds	Balance at 1 April 2022	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Accumulated surplus	543,646	2,167,611	(2,088,615)	(14,111)	608,531
Personnel fund	40,000	-	-	-	40,000
Property fund	200,000	-	-	-	200,000
Revaluation reserve	379,599	-	-	-	379,599
Equipment fund	25,500	-	-	-	25,500
	1,188,745	2,167,611	(2,088,615)	(14,111)	1,253,630

16 Restricted funds

The income funds of the Charity includes restricted funds comprising the following unexpended balances of donations, grants and other income raised and held on trust, and utilised for specific purposes within the project.

	Balance at 1 April 2022	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Bursary Pots	-	584,590	(633,701)	49,111	-
C360 Projects	438,687	1,494,649	(1,432,882)	(35,000)	465,454
	438,687	2,079,239	(2,066,583)	14,111	465,454

17 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Tangible fixed assets	579,599	65,763	645,362	612,183
Cash at bank and in hand	1,058,374	1,634,241	2,692,615	3,595,094
Other current assets	732,174	292,094	1,024,268	168,300
Creditors: amounts due within one year	(1,116,520)	(1,526,644)	(2,643,164)	(2,748,145)
	1,253,628	465,454	1,719,082	1,627,432

COMMUNITY360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 Related Parties

During the year the Charity traded with Godden and Rudling Building Services, a related party by virtue of one of the partners being the husband of the CEO, who provided building services as requested by the board. During the year the Charity rented office space from the CEO and her husband Gordon Rudling with agreement from the board.

The amounts invoiced during the year were as follows:

	Total 2023	Total 2022
Godden and Rudling Building Services	65,571	34,985
Gordon Rudling	39,389	28,462
	<u>104,960</u>	<u>63,447</u>

For Godden and Rudling Building Services there were no amounts outstanding at the balance sheet date (2022: Nil).

	£
During the year the Charity loaned the CEO Tracy Rudling a total sum of	206,341
Within the year Tracy Rudling paid interest from Sept to March	3,500
Balance of the loan at March 2023	206,341

19 Key Management Personnel

During the year total remuneration of £367,237 (2022: £355,817) was paid to key management personnel. The remuneration of key management personnel is decided upon and authorised by the trustees.

20 Bank balances

The Charity holds funds on behalf of groups totalling £108,933 (2022: £125,076) which is returnable to the groups and these amounts are excluded from the balance sheet. The aim of these groups is the development and support of voluntary action in Essex, which is one of the objects of the charity.

The funds represent cash that is held in separate bank accounts from those of the charity.