

Company no. 04167878
Charity no. 1092914

**Hartcliffe and Withywood Community
Partnership
Report and Audited Financial Statements
31 March 2022**

Hartcliffe and Withywood Community Partnership

Reference and administrative details

For the year ended 31 March 2022

Company number 04167878

Charity number 1092914

Registered office and operational address @symes Community Building
Symes District Centre
Peterson Avenue
Hartcliffe
Bristol
BS13 0BE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Janice Bohin
Helen Holland
Robert Page
Karen Richards
Sue Walker
Terry Wright

Principal finance staff Kath Appleford

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2022

The trustees present their report and the audited financial statements for the period ended 31 March 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Public Benefit

The Trustees have considered and have had due regard to the Charity Commission's guidance on public benefit. Our main activities and those who benefit from our service are described below.

Hartcliffe and Withywood Community Partnership (HWCP) is a community led organisation, representing and working on behalf of a community on the Southern edge of Bristol. HWCP was established in 1998 to spearhead the regeneration of an area of South Bristol, which is in the lowest 10% of multiply deprived wards in England. In an isolated area of Bristol known for its lack of engagement with the rest of the city and with political and economic life. Working with a wide range of partners ranging from residents to local and national organisations, we help tackle some of the inter-generational health and poverty related issues that exist in the area.

We do this by:

- Communicating with the community and other organisations through our **WHAM!** Magazine, **eNews** bulletin, and through social media;
- Delivering services that improve local lives and prospects: these include the **@Symes Resource Centre** which is home to the local library and provides office space to organisations that support the community. Our **CATT** community transport services;
- Creating partnerships with other organisations and individuals that provide opportunities for local people to learn, play and be creative. These include a full programme of activities for children and young people and the wider community; and
- Supporting the community and partners to act and make decisions about local issues. These include local and citywide plans for development or change.

Our Vision:

For all people in the communities we serve to have an equal chance to lead successful, healthy and happy lives.

Mission:

HWCP is a community led organisation creating a sustainable and supportive local environment for people to feel empowered, realise their potential, and create positive change.

Our Values:

- To provide a platform for all voices within our communities to be included and heard.
- To learn from the voices and experiences of our communities to enable us to build on existing strengths and assets.
- To drive aspirations by enabling people to influence and participate in what matters to them.

Internal Organisational Development

HWCP is a community led organisation and reflects the community it serves. This means that along with shared understanding, knowledge, and experiences of the community there are also some areas and instances where, like the wider community the organisation needs to work harder to achieve. Throughout 2020 and 2021 alongside the challenges of the pandemic much work has been done to build resilience and effect change internally. The board of trustees has undergone a programme of learning and development which has led to a coherent planning process and effective risk management that has enabled the organisation to remain stable through much uncertainty.

As well as responding to the community's needs during lockdown and building resilience in our governance and planning, we developed a framework to deliver the Place Based Social Action work so HWCP can be here for the community and local organisations to come together to find solutions to problems that may arise in the future.

COVID 19

The previous year had seen us responding to community need during the various lockdowns. April 2021 to March 2022 found us (and everyone else) adapting to the ever changing environment we all found ourselves in. Although restrictions were eased, there continued to be some in place until February 2022. This meant that our activities were still affected by the restrictions as well as managing outbreaks of the virus amongst staff, volunteers, members and the wider community in a responsible way. This report should be read with this understanding.

Place Based Social Action and Community Development

We are here to make Hartcliffe, Withywood and surrounding areas places that work for everybody. We help to make sure the community can make decisions about local issues, initiate activities, projects and promote local partnership work.

Our aim is to create a sustainable and supportive local environment for people to feel empowered, realise their potential, and create positive change.

Our **Place Based Social Action** is the vehicle for our work within the community. Delivering and enabling a range of activities, opportunities and support. Building on and enhancing the assets within the community. We have 4 themes that we focus on:

- **Everyone is Welcome**
Support Hartcliffe and Withywood to be an inclusive place, by bringing people together, providing platforms for all voices to be included and heard; and supporting people who need help, to access it.
- **Children and Young People**
Develop a positive narrative which makes young people feel a valued part of the community and support activities to build a sense of belonging, identity, confidence and leadership.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2022

- **Pride of Place**

Enabling people to contribute to their area and feel proud of where they live by bringing people and organisations together to discuss and agree community action on local planning, transport, and local green spaces.

- **Health and Wellbeing**

Create pathways for people into activities that have the potential to enhance physical and mental health and wellbeing, so that they feel more confident, resilient and able to contribute.

“Working with HWCP has really transformed our relationship with the local community, especially when it comes to connecting with local groups and activities. The helpful timetables they have produced of activities have made sure we know what’s going on and when. Prior to having the timetable we would often miss opportunities to be involved in local activities as it was hard to keep track of when things were. It has also helped young people locally access activities. From handing out the timetables we have been able to encourage a lot of children that would otherwise engage in anti-social behaviour (ASB) be involved in a variety of positive activities significantly reducing ASB locally. This has a wider impact on the local community making them feel happier and safer.”

PC Sophia Love, Avon and Somerset Police

We work with others to enhance and grow what is already within our community.

We worked with Learning Partnership West (**LPW**), **Fair Share** and **Bristol City Council** to distribute **50** food parcels during school holidays.

34 young people attended mixed boxercise sessions **led by young people** and in partnership with **Grassroots Communities** and **14** young women attending the Girl’s boxercise sessions.

We held two family fun days with **Morrisons** with around **150** people attending both days.

We engaged with **24** people during a series of “Coffee Stops” across Hartcliffe and Withywood and attended Walwyn Gardens residents’ meetings with **Bristol City Council**, engaging with **20** residents.

We worked with **Rise Dance Group** to offer **4** young women a series of dance sessions.

We regularly engage with around **50** young people at weekly sessions on the **BMX bike track**.

We supported **2 projects** with the **Bristol Old Vic** exploring issues for young people such as knife crime with **14** young people taking part.

16 young people attended Drama sessions with **Performing Harts** which is a community led theatre group supported by **ACTA** and HWCP.

We worked with **Access Sport, Bristol City Robins Foundation, Gloucestershire Cricket Club Board, Merchants Academy, Hareclive School, Youth Moves** and **Avon and Somerset Police** to provide a range of sporting activities both in term time and during school holidays engaging **200 plus** young people.

Creating change – Social Action Group

Three young women who attend our Social Action Group organised a “Reclaim the Night” walk in Hartcliffe and Withywood, they said “We are organising this walk as we feel that we need to address and raise awareness around the issue of women’s safety - and also the community not feeling safe at night-time.” They wanted the event to be all-inclusive so that no matter your background everyone can feel safe and included.

Communications

HWCP communicates with the community and other organisations through our WHAM! Magazine, eNews bulletin, and through social media, which can be accessed through this link, <https://hwcp.org.uk/wham/>.

During COVID-19 we relayed messages through our eNewsletter and social media rather than editions of the WHAM! as messages and information changed quickly. Engagement with our eNewsletter and eBulletins was good throughout and other organisations, particularly Bristol City Council, used us to relay key messages throughout the pandemic.

Building

The @Symes Resource Centre provides office space for organisations, providing support in South Bristol as well as meeting space for organisations, groups and the Hartcliffe Library.

We provide office and meeting space for the following tenants:

- Hawkspring, Drug & Alcohol support;
- Hartcliffe Library;
- Southern Arc (Next Link), Domestic Violence support;
- NHS Dementia;
- DHI (Developing Health & Independence), Addiction Rehabilitation Centre; and
- Medacs – Homecare.

We have plans for the renovation of the ground floor of the building and have decided to complete the work in phases. The first phase, which is now complete, involved moving the reception area to create a new larger welcome area and office which allows all HWCP staff to sit together (staff were in different rooms) and be visible and accessible to the community.

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2022

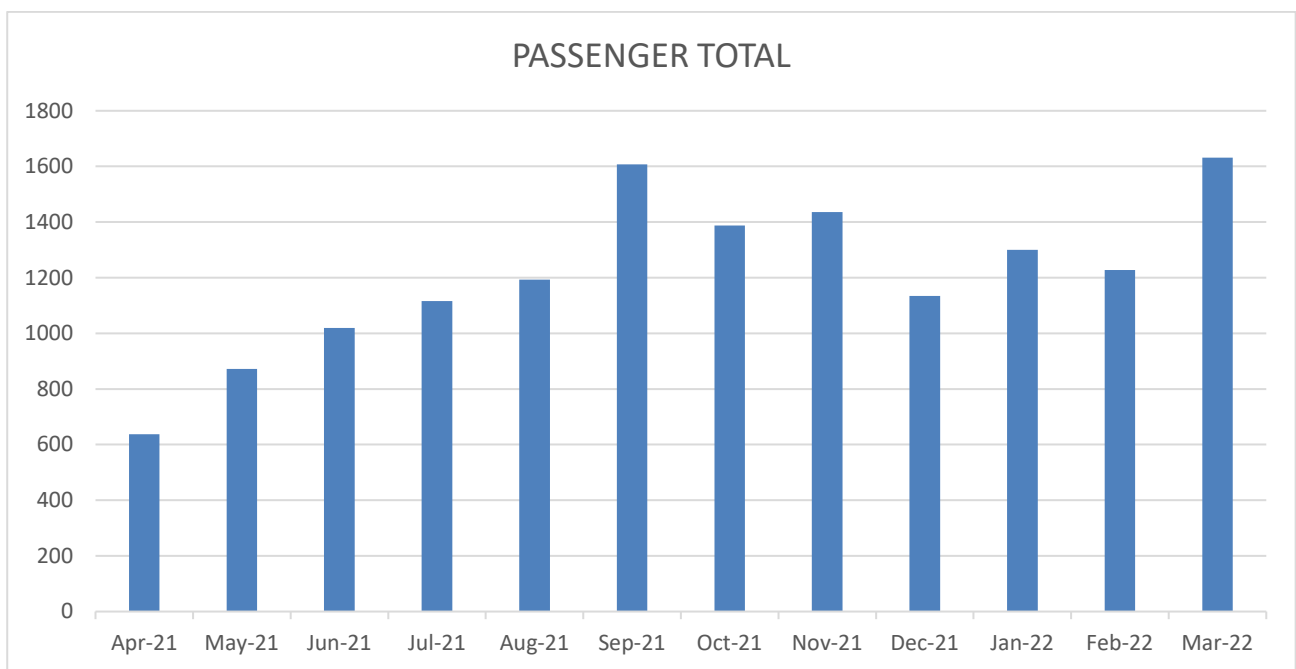
Phase 2 will involve moving the library to the front of the building and the final phase will be to develop the old library space into a community room and lettable space.

At the end of 2021 we opened our shop front office to allow the community to have access to computers and have space to run activities and meetings.

CATT, Community Transport

CATT was set up to assist residents living in the areas of Hartcliffe and Withywood. This service was created to help those residents less able to access local public transport due to mobility or other health related problems.

We have steadily opened the service again as much as was safe to do so during the Pandemic. Our passenger numbers and membership were understandably affected but we continue to work to increase both so we can get back to pre-pandemic numbers.



Structure, Governance and Management

The charity is a company limited by guarantee, and the governing documents are the Memorandum and Articles/Constitution.

We recruit our new trustees by advertising locally within the local community. The induction process consists of a meeting with the Director, information concerning the responsibilities of a trustee, and the code of conduct. New trustees also receive an induction pack which highlights the above and other important issues.

The decisions regarding annual budgets and agreement of policies are taken by the Board. During 2020 the trustees introduced various committees to enable them to scrutinise specific areas of responsibility. To this end the Human Resources (HR) Committee, the Finance Committee and the Health and Safety Committee were established. All committees have chair's that feedback to the board of trustees, highlighting any issues or decisions that need to be taken. In 2022 the HR committee are agreeing a new suite of policies which will inform and guide how staff are managed. Salary reviews are conducted annually by the board however pay increases are not guaranteed and are based on the company's performance.

Financial review

HWCP's financial position at the end of the reporting period (March 2022), is satisfactory, as all projects are within budget and we have an adequate level of reserves.

The main risks are the funding intentions of the West of England Combined Authority (WECA) relating to community transport, and @symes tenants moving out of the building. However, with planning and the following reserves the trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

We hold reserves for:

- Repairs and Operating costs – for major repairs to our building £36,160;
- Redundancy costs – if redundancies are necessary £50,146;
- Community Transport (Minibuses) – this is reserved for our transport project, for major repairs on the vehicles or the purchase of new vehicles £134,321;
- Operating Reserve Fund – to ensure the stability of the employment and ongoing operations of the organisation £55,000;
- General funds - £168,134; and
- Assets (Minibuses, Office equipment, etc) - £78,538.

Financial risks are identified by the finance officer, which are then assessed by the finance committee who report to the board so that any mitigating action can be taken.

Our Future

We have been working on bringing our services, support and activities together to work in a joined up way so we can use resources, knowledge and skills in the most efficient way as well as create a vibrant, responsive environment.

We have ambitious plans for the renovation of the ground floor of the building which have been agreed by trustees and Bristol City Council Library Services. We have a schedule of works and quote for the whole of the works, which total around £400,000.

Part of the renovations include using a previously unloved outside space at the side of the building. We have had the community payback team clear this area which was full of rubbish and overgrown foliage. We plan to create an outdoor community space including a small community garden.

The key to building a stable future is working on the following areas:

- Continue to fundraise and plan the next phases for the development of the building;
- Embedding a monitoring and evaluation framework so we can demonstrate impact, understand what works and where we need to focus our efforts;
- Starting targeted focussed fundraising to support existing work and develop the areas we have identified in our strategic plan; and
- Develop our workforce by ensuring we have the right posts, the right people and that HWCP is a good place to work with opportunities to develop and learn.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the

Hartcliffe and Withywood Community Partnership

Report of the trustees

For the year ended 31 March 2022

financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 October 2022 and signed on their behalf by

Janice Bohin
Trustee

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

Opinion

We have audited the financial statements of Hartcliffe and Withywood Community Partnership (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 March 2022 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

Our responsibilities for the audit of the financial statements

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

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

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Hartcliffe and Withywood Community Partnership

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

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 11 October 2022

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Hartcliffe and Withywood Community Partnership

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	78,445	4,147	82,592	102,408
Charitable activities	4	352,386	218,245	570,631	415,207
Investments	5	-	207	207	871
Total income		<u>430,831</u>	<u>222,599</u>	653,430	<u>518,486</u>
Expenditure on:					
Raising funds		10,026	17,128	27,154	30,068
Charitable activities		<u>343,039</u>	<u>150,027</u>	493,066	<u>465,228</u>
Total expenditure	7	<u>353,065</u>	<u>167,155</u>	520,220	<u>495,296</u>
Net income / (expenditure)		77,766	55,444	133,210	23,190
Transfers between funds		<u>1,781</u>	<u>(1,781)</u>	-	-
Net movement in funds	8	79,547	53,663	133,210	23,190
Reconciliation of funds:					
Total funds brought forward		<u>69,280</u>	<u>468,636</u>	537,916	<u>514,726</u>
Total funds carried forward		<u>148,827</u>	<u>522,299</u>	671,126	<u>537,916</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Hartcliffe and Withywood Community Partnership

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	11		78,538	99,563
Current assets				
Debtors	12	100,309		99,346
Cash at bank and in hand		567,325		435,745
		667,634		535,091
Liabilities				
Creditors: amounts falling due within 1 year	13	(75,046)		(96,738)
Net current assets			592,588	438,353
Net assets	15		671,126	537,916
Funds	16			
Restricted funds			148,827	69,280
Unrestricted funds:				
Designated funds			354,165	363,360
General funds			168,134	105,276
Total charity funds			671,126	537,916

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 10 October 2022 and signed on their behalf by

Janice Bohin
Trustee

Hartcliffe and Withywood Community Partnership

Statement of cash flows

For the year ended 31 March 2022

	2022 £	2021 £
Cash used in operating activities:		
Net movement in funds	133,210	23,190
Adjustments for:		
Depreciation charges	20,070	21,799
Loss on the disposal of fixed assets	4,980	5,405
Interest from investments	(207)	(871)
Decrease / (increase) in debtors	(963)	(52,999)
Increase / (decrease) in creditors	<u>(21,692)</u>	<u>53,764</u>
Net cash provided by operating activities	<u>135,398</u>	<u>50,288</u>
Cash flows from investing activities:		
Interest from investments	207	871
Proceeds from sale of fixed assets	2,500	3,700
Purchase of tangible fixed assets	<u>(6,525)</u>	<u>(45,871)</u>
Net cash used in investing activities	<u>(3,818)</u>	<u>(41,300)</u>
Increase in cash and cash equivalents in the year	131,580	8,988
Cash and cash equivalents at the beginning of the year	<u>435,745</u>	<u>426,757</u>
Cash and cash equivalents at the end of the year	<u>567,325</u>	<u>435,745</u>

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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.

Hartcliffe and Withywood Community Partnership meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. As the charity holds unrestricted reserves of £522,299 and a cash balance of £567,325, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of facility rental and services provided is deferred until criteria for income recognition are met.

d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff costs to activity, as follows:

	2022	2021
Raising funds	6%	7%
Charitable activities	94%	93%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	20% reducing balance
Computer equipment	20% reducing balance
Motor vehicles	20% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

o) Termination payments

Where an employee receives a termination payment, the cost is recognised at the date that the employee is notified.

p) Accounting estimates and key judgements

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	75,000	27,408	102,408
Charitable activities	212,748	202,459	415,207
Investments	-	871	871
Total income	287,748	230,738	518,486
Expenditure on:			
Raising funds	3,859	26,209	30,068
Charitable activities	336,119	129,109	465,228
Total expenditure	339,978	155,318	495,296
Net income / (expenditure)	(52,230)	75,420	23,190
Transfers between funds	(27,100)	27,100	-
Net movement in funds	(79,330)	102,520	23,190

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £
Quartet Community Foundation	15,360	-	15,360
Mohn Westlake Foundation	60,000	-	60,000
Coronavirus Job Retention Scheme	-	4,147	4,147
Donations	3,085	-	3,085
Total income from donations	78,445	4,147	82,592

Prior period comparatives

	Restricted £	Unrestricted £	2021 Total £
Quartet Community Foundation	15,000	-	15,000
Mohn Westlake Foundation	60,000	-	60,000
BCC Neighbourhoods and communities	-	22,000	22,000
Coronavirus Job Retention Scheme	-	5,408	5,408
Total income from donations	75,000	27,408	102,408

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Grants of over £5,000:			
SELECT Community Transport Grant	119,035	-	119,035
The National Lottery Community Fund	106,067	-	106,067
BCC Test & Learn	50,000	-	50,000
Jewson Sustainable Food project	24,854	-	24,854
BCC Self Isolation	17,600	-	17,600
Merchant Venturers	13,000	-	13,000
Grants of £5,000 or less	21,830	-	21,830
Other charitable income:			
Membership and fares income	-	72,734	72,734
Service charge income	-	66,789	66,789
Rental income	-	34,990	34,990
Telecoms and utilities	-	5,461	5,461
Morrisons fund	-	33,121	33,121
Other miscellaneous income	-	5,150	5,150
Total income from charitable activities	352,386	218,245	570,631

Prior period comparatives

	Restricted £	Unrestricted £	2021 Total £
Grants of over £5,000:			
SELECT Community Transport Grant	120,750	-	120,750
BCC Emergency assistance	53,900	-	53,900
The National Lottery Community Fund	11,038	-	11,038
Merchant Venturers	25,000	-	25,000
Grants of £5,000 or less	2,060	200	2,260
Other charitable income:			
Membership and fares income	-	67,184	67,184
Service charge income	-	69,115	69,115
Rental income	-	28,300	28,300
Telecoms and utilities	-	2,430	2,430
Morrisons fund	-	33,121	33,121
Other miscellaneous income	-	2,109	2,109
Total income from charitable activities	212,748	202,459	415,207

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

5. Income from investments

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Bank interest	-	207	207	871

Income from investments was fully unrestricted in the prior year.

6. Government grants

Income from government grants comprises income received from the local authority for community transport services and for community investment and development. There are no unfulfilled conditions or contingencies attached to these grants in the current or prior year.

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Bristol City Council:				
Make it local	50,000	-	50,000	-
Self Isolation	17,600	-	17,600	-
HAF summer programme	4,480	-	4,480	-
Emergency assistance	-	-	-	53,900
Neighbourhoods and communities	-	-	-	22,000
West of England Combined Authority:				
Community transport grant	119,035	-	119,035	120,750
Other government grants:				
National Lottery Community Fund	106,067	-	106,067	11,038
Total government grants	297,182	-	297,182	207,688

Income from government grants was fully restricted in the prior year.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	10,215	174,802	49,453	234,470	10,075	143,619	53,690	207,384
Staff expenses and training	-	3,882	-	3,882	-	1,807	-	1,807
Premises expenses	-	94,555	-	94,555	-	43,682	-	43,682
Administrative expenses	-	17,300	1,809	19,109	-	13,265	2,019	15,284
Audit and accountancy fees	-	-	5,701	5,701	-	-	5,405	5,405
Legal and professional fees	10,026	-	40,821	50,847	11,238	-	43,235	54,473
Communication expenses	-	1,344	-	1,344	-	423	-	423
CATT vehicle expenses	-	31,598	-	31,598	-	22,071	-	22,071
Depreciation	-	-	20,070	20,070	-	-	21,799	21,799
Loss on disposal of fixed assets	-	-	4,980	4,980	-	-	5,405	5,405
Grants payable to individuals (2021: 274 grants)*	-	-	-	-	-	48,899	-	48,899
Events and activities	-	51,282	-	51,282	-	66,671	-	66,671
Sundries	-	-	2,382	2,382	-	-	1,993	1,993
				-				
Sub-total	20,241	374,763	125,216	520,220	21,313	340,437	133,546	495,296
Reallocation of support costs	6,913	118,303	(125,216)	-	8,755	124,791	(133,546)	-
Total expenditure	27,154	493,066	-	520,220	30,068	465,228	-	495,296

Total governance costs were £9,391 (2021: £10,666).

* Grants payable in the prior year related to Emergency Assistance funding allocated from DEFRA via Bristol City Council to help those struggling to afford food and other essentials due to Coronavirus.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	20,070	21,799
Loss on disposal of fixed assets	4,980	5,405
Operating lease payments	1,109	1,425
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	5,640	5,350
▪ Other services	61	171

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	215,735	190,929
Social security costs	12,115	9,955
Pension costs	6,620	6,500
	<u>234,470</u>	<u>207,384</u>

No employee earned more than £60,000 during the year.

Included within salaries and wages above are termination payments of £7,634 (2021: £9,731) to two (2021: two) employees. This was funded from surplus generated from unrestricted activities.

The key management personnel of the charity during the year comprised the Trustees and the Partnership Business Manager. The total employee benefits, including employer pension costs, paid to key management personnel during the year were £40,860 (2021: £40,302).

	2022 No.	2021 No.
Average employee head count (8 FTE)	<u>12</u>	<u>12</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	52,451	22,771	141,125	216,347
Additions in year	5,782	743	-	6,525
Disposal	<u>(21,427)</u>	<u>(4,587)</u>	<u>(19,200)</u>	<u>(45,214)</u>
At 31 March 2022	<u>36,806</u>	<u>18,927</u>	<u>121,925</u>	<u>177,658</u>
Depreciation				
At 1 April 2021	33,573	10,380	72,831	116,784
Charge for the year	4,362	2,577	13,131	20,070
On disposals	<u>(20,118)</u>	<u>(3,596)</u>	<u>(14,020)</u>	<u>(37,734)</u>
At 31 March 2022	<u>17,817</u>	<u>9,361</u>	<u>71,942</u>	<u>99,120</u>
Net book value				
At 31 March 2022	<u>18,989</u>	<u>9,566</u>	<u>49,983</u>	<u>78,538</u>
At 31 March 2021	<u>18,878</u>	<u>12,391</u>	<u>68,294</u>	<u>99,563</u>

12. Debtors

	2022 £	2021 £
Trade debtors	77,790	84,940
Accrued income	6,175	5,612
Prepayments	<u>16,344</u>	<u>8,794</u>
	<u>100,309</u>	<u>99,346</u>

13. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	33,023	-
Accruals	11,005	12,085
Deferred income (note 14)	27,660	84,653
Taxation and social security	<u>3,358</u>	<u>-</u>
	<u>75,046</u>	<u>96,738</u>

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

14. Deferred income

	2022 £	2021 £
At 1 April 2021	84,653	24,202
Deferred during the year	27,660	84,653
Released during the year	<u>(84,653)</u>	<u>(24,202)</u>
At 31 March 2022	<u><u>27,660</u></u>	<u><u>84,653</u></u>

Deferred income relates to rent and service charge income invoiced in advance of the provision of services, and in the prior year to invoiced grant income which is specifically for the next financial period.

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	78,538	-	78,538
Current assets	157,432	295,142	215,060	667,634
Current liabilities	<u>(8,605)</u>	<u>(19,515)</u>	<u>(46,926)</u>	<u>(75,046)</u>
Net assets at 31 March 2022	<u><u>148,827</u></u>	<u><u>354,165</u></u>	<u><u>168,134</u></u>	<u><u>671,126</u></u>
Prior year comparatives	£	£	£	£
Tangible fixed assets	-	99,563	-	99,563
Current assets	129,882	263,797	141,412	535,091
Current liabilities	<u>(60,602)</u>	<u>-</u>	<u>(36,136)</u>	<u>(96,738)</u>
Net assets at 31 March 2021	<u><u>69,280</u></u>	<u><u>363,360</u></u>	<u><u>105,276</u></u>	<u><u>537,916</u></u>

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Community groups	1,750	-	-	-	1,750
Wesport - BMX Track	408	2,732	(1,085)	-	2,055
BCC - Community Spaces	350	-	-	-	350
Quartet - Funding the Future	7,000	15,360	(19,360)	-	3,000
Quartet - Energy Grant	1,480	-	-	-	1,480
Facilitating Bristol Libraries	1,200	-	-	-	1,200
Mohn Westlake Foundation	26,991	60,000	(54,692)	-	32,299
National Lottery Community Fund	27,401	106,067	(117,477)	(743)	15,248
BCC - Future Parks	2,000	-	(797)	-	1,203
BCC - Make it Local	-	50,000	-	-	50,000
BCC - Self Isolation	-	17,600	(9,600)	-	8,000
City Labs	-	2,186	(1,248)	-	938
HAF Summer Programme	-	4,480	(3,047)	-	1,433
Imperial Apartments	-	5,000	(1,729)	-	3,271
Performing Harts	-	4,975	(4,975)	-	-
Jewsons Sustainable Food Project	-	24,854	-	-	24,854
Merchant Venturers - Place Based Social Action	-	13,000	(13,000)	-	-
WECA - Community transport	-	122,120	(124,644)	2,524	-
Other small restricted projects	700	2,457	(1,411)	-	1,746
Total restricted funds	69,280	430,831	(353,065)	1,781	148,827
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	99,563	-	(25,050)	4,025	78,538
Community transport (mini buses)	109,369	72,734	-	(47,782)	134,321
Repairs and operating	41,647	813	(15,300)	9,000	36,160
Redundancy	57,781	-	(7,635)	-	50,146
Operating reserve fund	55,000	-	-	-	55,000
<i>Total designated funds</i>	363,360	73,547	(47,985)	(34,757)	354,165
General funds	105,276	149,052	(119,170)	32,976	168,134
Total unrestricted funds	468,636	222,599	(167,155)	(1,781)	522,299
Total funds	537,916	653,430	(520,220)	-	671,126

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Purposes of restricted funds

Community groups

	Various grants to support community groups and activities, including a BME pilot group, hate crime awareness, health training for parents/guardians and enhancing Dundry Slopes.
Wesport - BMX Track	For a delivery of a high quality, positive activity, which will contribute towards the national target of supporting more young people aged 14-19 to become more active. This fund was previously named Satellite Club.
BCC - Community Spaces	To be used to support community spaces/gatherings for the Hartcliffe & Withywood ward.
Quartet - Funding the Future	To enable us to be more financially sustainable and robust, to develop new income streams and work with locals partners including Bristol City Council and local youth providers. To define our strategy and plan for our work with the community.
Quartet - Energy Grant	Completing initial feasibility work for a community energy solar installation and an energy audit of the @symes community building.
Facilitating Bristol Libraries	For hosting and facilitating community conversations for Bristol Libraries.
Mohn Westlake Foundation	To work in partnership with local schools and community organisations to assess the impact of community led partnership and the effect this would have on families and children. This will include working with South Bristol Youth and WeSports, to mobilize parents and the wider community to come together to develop their own strengths.
The National Lottery Community Fund and Department for Digital, Culture, Media and Sport (DCMS)	To create positive change by enabling people, communities, local non-statutory organisations and the statutory sector to work collaboratively to create a shared vision for the future of their place, and address local priorities through social action: https://www.gov.uk/government/collections/place-based-social-action-programme
BCC - Future Parks	Providing community engagement and development work to build an understanding of how residents would like to take action in their local Green space/Park and promote opportunities for involvement through the Bristol Future Parks Project.
BCC - Make it Local	To facilitate our current work around managing the impact of the Covid pandemic both now and over the next year as well as supporting the development of any Make It Local services.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Purposes of restricted funds

BCC - Self Isolation	Funding to recognise Hartcliffe and Withywood Community Partnership's contribution made during the pandemic (since the first lockdown in April 2020) and to continue promoting up to date information around Covid advice to help and support our community.
City Labs	This was a pilot project ran in south Bristol, which was funded by Quartet and based on the BCC One City Plan target which was voted on as a priority at the last City Gathering - "Support community assets (such as community centres/ groups) to reduce social isolation and improve mental wellbeing, focusing particularly on communities with mental health inequalities."
HAF Summer Programme	BCC Funding to run 20 activities for children and young people over the summer holidays.
Imperial Apartments	Funding from Quartet through their Express grant programme, to set up a community garden group for residents at Imperial Apartments; this is being coordinated by a BCC Community Development Worker.
Performing Harts	Funding from Quartet through their Express grant programme, for ACTA and a local resident to run free weekly Youth Theatre for vulnerable young people aged 8-12 living in Hartcliffe and Withywood.
Jewsons Sustainable Food Project	In collaboration with BCC Community Development Team - to enable and empower people living in BCC owned social housing in Hartcliffe to engage with and take action towards a more sustainable food system. Increase social networks and build confidence and self-esteem through activities and create a legacy that motivates long term engagement.
Merchant Venturers - Place Based Social Action	In partnership with South Bristol Youth (SBY) to build on a place-based change transition programme for students going from primary to secondary school, raising their aspirations and tackling anti-social behaviour.
WECA - Community transport	Funding from the West of England Combined Authority (WECA) to run the CATT bus service for the local community. A total of £241,500 (2020: £259,000) was received of which £120,750 (2020: £129,500) was passed directly to partners and not recognised as income.
Other small restricted projects	Various funds received for plants for parks etc, assisting in area committee meetings, Grassroots football, encouraging new players and adapting to Covid rules.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Purposes of designated funds

Fixed assets fund	This represents the net book value of fixed assets held.
Community transport (mini buses)	Fund to cover any future repairs or replacements of CATT mini-buses.
Repairs and operating	Fund to cover any major repairs that may be required to the @Symes building.
Redundancy	Cumulative fund to cover the costs of redundancies should they become necessary in the future.
Operating reserve fund	To support the sustainability of the charity in the event of income not reaching expected levels, or to cover unplanned events and assist, if needed, the closedown of the organisation.

Transfers between funds

The transfer out of the National Lottery Community Fund and General fund represents the purchase of fixtures and fittings and computer equipment, held in the fixed assets fund.

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Prior year comparative:

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Community groups	1,750	-	-	-	1,750
Wesport - Satellite Club	1,443	60	(1,095)	-	408
BCC - Community Spaces	350	-	-	-	350
Quartet - Funding the Future	9,780	15,000	(17,780)	-	7,000
Quartet - Energy Grant	1,480	-	-	-	1,480
Morrisons Foundation - Youth Workers	10,572	-	(10,572)	-	-
Bus Funds	44,840	-	(4,675)	(40,165)	-
Facilitating Bristol	1,200	-	-	-	1,200
BCC - ABCD Training	7,133	-	(7,133)	-	-
Mohn Westlake	9,657	60,000	(42,666)	-	26,991
National Lottery Community Fund	59,705	11,038	(41,110)	(2,232)	27,401
BCC - Emergency Assistance Grants	-	53,900	(53,900)	-	-
BCC - Future Parks	-	2,000	-	-	2,000
Merchant Venturers - Place Based Social Action	-	25,000	(25,000)	-	-
Community transport	-	120,750	(136,047)	15,297	-
Other small restricted projects	700	-	-	-	700
Total restricted funds	148,610	287,748	(339,978)	(27,100)	69,280
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	84,596	-	(27,204)	42,171	99,563
Community transport (mini buses)	59,099	67,184	-	(16,914)	109,369
Repairs and operating	31,768	879	-	9,000	41,647
Redundancy	61,507	-	(7,871)	4,145	57,781
Operating reserve fund	57,787	-	-	(2,787)	55,000
<i>Total designated funds</i>	294,757	68,063	(35,075)	35,615	363,360
General funds	71,359	162,675	(120,243)	(8,515)	105,276
Total unrestricted funds	366,116	230,738	(155,318)	27,100	468,636
Total funds	514,726	518,486	(495,296)	-	537,916

Hartcliffe and Withywood Community Partnership

Notes to the financial statements

For the year ended 31 March 2022

17. Operating lease rentals

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022 £	2021 £
Amount falling due:		
Within 1 year	1,108	1,108
Within 1 - 5 years	554	1,662
	<u>1,662</u>	<u>2,770</u>

18. Related party transactions

Terry Wright, trustee of HWCP during the year, is also a trustee of the charity Hawkspring. During the year, HWCP invoiced Hawkspring £10,039 (2021: £8,665) in respect of office rental, associated service charges and room hire in the @Symes building. Of this amount, £1,279 (2021: £727) was outstanding at the year end.

Susan Walker, a trustee of HWCP, is also a director of Grassroot Communities CIC. During the year, HWCP paid Grassroot Communities CIC £Nil (2021: £4,138) for services provided. There were no amounts outstanding at year end.

The trustees are not aware of any further related party transactions during the year.