COMMUNITY CONNEXIONS

England & Wales · Charity number 1119310

Details

Other names	THIRD SECTOR SERVICES
Status	Registered
Legal form	Charitable company
Company number	05880006
Registered	2007-05-21
Register	View on the Charity Commission register

Contact

Address	Suite 14 Bizspace Corinium House Corinium Avenue Barnwood Point Gloucester GL4 3HX
Phone	01242260679
Email	info@communityconnexions.org.uk
Website	www.communityconnexions.org.uk

Activities

Objects: TO PROVIDE TRANSPORT SERVICES AND VOLUNTEERING OPPORTUNITIES IN THE COUNTY OF GLOUCESTERSHIRE AND SURROUNDING AREAS (HEREINAFTER CALLED ‘AREA OF BENEFIT’) AND TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN THE AREA OF BENEFIT.

Activities: Gloucester, Cheltenham, Tewkesbury Borough, Cotswold and Stroud Districts: Provision of Community Transport services in Cheltenham, Tewkesbury Borough, Gloucester, Cotswold and Stroud Districts.Provision of Volunteer Drivers Scheme.Provision of Community Bus Services

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Classification

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

Geography

- **Area of benefit:** THE LOCAL GOVERNMENT DISTRICT OF CHELTENHAM AND ITS NEIGHBOURHOOD.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,495,708	£1,473,949	£444,340	43
2024-03-31	£1,042,405	£999,876	£241,790	37
2023-03-31	£871,112	£898,054	£199,261	38
2022-03-31	£816,705	£822,134	£226,203	36
2021-03-31	£869,053	£745,787	£231,632	39

Trustees

Name	Role	Appointed
Paul Michael James	Chair	2021-11-30
Edward Timothy Richard Tallents		2024-04-23
Geoffrey York		2024-01-23
Jacqueline Millar		2019-09-24
Matthew James White		2025-01-21
Sarah Jayne Rowan		2022-01-25
Tracey Smart		2024-06-18

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COMMUNITY CONNEXIONS

England & Wales - Charity number 1119310

Accounts

COMMUNITY CONNEXIONS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY CONNEXIONS

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COMMUNITY CONNEXIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Paul James (Chair) Claire Thompson (resigned 3.12.24) Alan Charles Machin (resigned 3.12.24) Jacqueline Millar (Treasurer) Barry Chapman (resigned 19.02.25) Sarah Rowan Sarah Whitelock Geoffrey York Mark Jonathan Holliday (resigned 10.09.24) Edward Timothy Richard Tallents Tracey Smart Victoria Atherstone (appointed 10.09.24) Graham Hewitt (appointed 29.04.25) Matthew White (appointed 21.01.25)
Charity number (England and Wales)	1119310
Company number	05880006
Registered office	Suite 14 Bizspace Corinium House Corinium Avenue Barnwood Point Gloucester Gloucestershire United Kingdom GL4 3HX
Auditor	BK Plus Audit Limited (Statutory Auditor) 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
Bankers	HSBC UK 2 The Promenade Cheltenham Gloucestershire GL50 1LR
Chief Executive Officer	Paul Riddick

COMMUNITY CONNEXIONS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 objectives of the charity according to its Memorandum and Articles of Association are to provide transport services and volunteering opportunities in the County of Gloucestershire and surrounding areas (hereinafter called 'area of benefit') and to promote any charitable purpose for the benefit of the community in the area of benefit.

The core activity of the charity is the provision of transport for people with mobility problems in the area of benefit, thereby tackling loneliness and social isolation and promoting independence and an improved quality of life.

In planning the charity's activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

Achievements and performance

This financial year our total number of passenger trips has increased again, although in most categories has not reached pre-pandemic levels. The exception being the number of passengers on our registered bus routes, which is good news. Our Robin services (Demand Responsive Transport run on behalf of Gloucestershire County Council) have been embedded within our organisation, with usage growing month on month across all three areas (Tewkesbury, South Cotswolds and Berkeley Vale). The Robin operates between 7am and 7pm, six days a week.

During the year we have introduced two new positions, a Volunteer Manager and a Business Development Manager. Without volunteers Community Connexions could not offer the service it does to the most vulnerable in our communities. Our volunteers use their own cars to transport people who have no other means of travel – to health appointments, day centres, to visit loved ones or to get some essential shopping. The Volunteer Manager, Ed Turnill, aims to increase the number of volunteer drivers so we can improve our offer to assist more people.

The role of the Business Development Manager is to grow our partnerships with other charities and organisations and offer special trips – basically days out to socialise, go somewhere different and have some fun. This has a positive impact upon people's health and wellbeing, and an opportunity to socialise and experience something a bit different. Because of our organic growth, we had to move into larger offices at our existing site in Barnwood, Gloucester. We now have sufficient space to operate efficiently and effectively.

We have been financially supported by several charities through grants – National Lottery, Barnwood Trust, Thriving Communities, Health & Wellbeing fund, amongst others. We very much appreciate this assistance which has allowed us to provide essential transport for the most vulnerable in our communities. We have also continued our close working partnership with Gloucestershire County Council and we are grateful for their continued support.

Governance

The Board has met in person throughout this financial year, although there is an option to join on Teams if it is not convenient to travel. This year the AGM was an open event at Gloucester Ruby Club (Kingsholm) and was very well attended. It was chaired by Paul James. It was positive to meet everyone face to face and was the ideal opportunity to thank our volunteer drivers, who assist the charity greatly. It was also a pleasure to introduce our Patron, Dr Cathy Stannard, to our guests. Dr Stannard is a fantastic asset to our charity and has a great deal of strategic knowledge to guide us.

All governance complied with Charity Commission guidance. At the AGM two of our most experienced Trustees stood down, due to tenure. Our thanks to Claire Thompson and Alan Machin for their valuable input over the years. In their place we have recruited new Trustees, all of whom possess significant skills and experience in their fields.

Our People

We would like to thank our staff and volunteers for their commitment through the year. To accommodate the additional demand in the year we employed one additional customer service assistant in the office.

The biggest challenge during the year was recruiting new volunteer drivers to replace those who did not return after lockdowns - this totalled about a third of volunteer numbers. It was evident that volunteer recruitment post-pandemic was much more difficult than before (this phenomenon has been experienced across the third sector), and the charity has expended a great deal of effort and innovation in recruitment drives. This has been necessary because demand increased throughout the year, not only from existing passengers but also from new Members. Largely demand was related to attendance at health appointments and at some points Membership was growing at between five and eight a week. Obviously, this meant travel requests grew exponentially, increasing the necessity to recruit more volunteer drivers. The recruitment process was partially successful, and numbers have grown, but will need to continue just to get back to pre-pandemic levels. Of course, even more volunteer drivers than that would be useful and welcomed.

Our staff and volunteers have again provided a quality service in sometimes difficult circumstances, and we are extremely grateful for their professionalism, dedication and enthusiasm.

Financial review

The financial results for the year 2024/25 show a significant improvement on the prior years, driven by the winning of a new multiyear £740k a year contract that started part way through the financial year. The underlying business also grew revenues by 6%. During the year 2024/25, the Charity generated an income of £1,676,499 and had a total expenditure of £1,473,944 resulting in a surplus of £202,555 for the year.

The principal source of funding has continued to be from the core charitable activities provided through grants and fares for individual services. Expenditure increased during the year, with the main pressure continuing to relate to salaries as the minimum wage rises. All expenditure is closely monitored to ensure the charity achieves best value for money across all areas.

Reserves policy

The Trustees consider the financial integrity of the charity as part of their ongoing review of the risks facing the organisation. The aim of the Trustees is to increase the Charity's free reserves (being those unrestricted reserves that are not represented by the value of the fixed assets) to equate to gross budgeted expenditure for three months.

The total reserves held at 31 March 2025 were £444,340, of which £398,499 were free reserves, £13,626 were part of the capital reserve, and £32,215 were restricted reserves. Three months' gross budgeted expenditure currently equates to circa £428,578 (i.e., one quarter of the total expenditure of £1,714,313). Our free reserves at 31 March 2024 were £205,418. This position continues to improve year on year, and our forecasts show we will reach this target in the near future.

Plans for future periods

Our vision is that everyone in Gloucestershire has the personalised transport services they need to lead full and active lives. During the financial year demand for our services has continued to increase. In order to try and meet that demand we will need more volunteer drivers (volunteer numbers decreased significantly during the pandemic and have not recovered). To that end we recruited a Volunteer Manager who will recruit, train and be the point of contact for volunteers.

Through our Business Development Manager, we will increase our partnership work across the county, both statutory and non-statutory, for the benefit of the most vulnerable people in our communities.

We also intend to carry out a strategic review of our I.T. systems to improve functionality. The review will help identify the specific technology needs of our charity, consider current and future business requirements, and emerging trends. This should improve the customer experience and include integration with our website and, hopefully, an app.

These initiatives should enable the charity to expand its offer and move towards achieving its ambition.

Structure, governance and management

The charity is governed by the Memorandum and Articles of Association dated 18 July 2006, as amended by special resolutions on 28 September 2006, 2 March 2007, 28 September 2009, 25 March 2014 and 2 October 2018 and a board resolution on 15 December 2009. On 19 June 2015 by Special Resolution, the charity changed its name from Third Sector Services to Community Connexions.

Recruitment and appointment of trustees

Power of appointment of new trustees is vested in the surviving or continuing trustees.

Organisational structure

In accordance with its constitution the charity is controlled by a Board of Trustees that meets at least quarterly. There are between five and fifteen trustees at any one time, all of whom are elected every year at the Annual General Meeting. One third of the board must retire at each Annual General Meeting but in accordance with the Memorandum and Articles of Association may be re-elected.

The Board meets quarterly but has four committees which report to the Board on their portfolios, The committees are Finance, Community Engagement, Policy and HR, and Business Development and Operations. Each Committee is chaired by a Trustee (utilising their areas of expertise), has at least one further Trustee as a member, together with the appropriate staff members. In this way the Trustees' knowledge and experience can be utilised to take the charity forward. Pay for all staff is set by the full Board after taking advice from the Finance committee. That committee benchmarks salaries whilst remaining mindful of the charity's budget.

Induction and training of trustees

The charity has a structured trustee recruitment process. One of our most experienced Trustees will step down at the AGM but the charity has successfully recruited several new excellent quality Trustees. Their knowledge and experience has greatly contributed to the charity. One of our strengths is the quality and dynamism of our Board, utilising their skills through sub-committees to improve our services and ensure compliance with regulations.

Trustees are appointed following written application and interview and upon receipt of satisfactory references. As part of the recruitment process, they meet with the Chief Executive, existing trustees and visit the office, to help them gain a detailed insight into the services Community Connexions offers as well as the role and responsibilities of a trustee. New trustees are supported by the Chair and Chief Executive to understand their role and responsibilities. As part of their induction programme, they meet with key members of the staff and volunteer team, experience some of the transport services from the service user perspective and are also given copies of all key charity documents and signposted to relevant Charity Commission guidance.

Remuneration policy

Remuneration of the Senior Management Team is reviewed annually by the Board, with reference to benchmark figures against similar roles in the sector.

Related parties

The charity has no trading subsidiary undertakings or related organisations, save for its dormant subsidiary company, Community Connexions Trading Limited.

Risk management

The trustees acknowledge their responsibility to manage risk on behalf of the organisation. They have analysed risks between:

- governance
- operations
- finance
- external factors
- internal factors
- compliance
- road risk (with regard to Community Transport)

The trustees monitor the charity's exposure to risk going forward. They are content that they identified and mitigated against the major risks faced by the organisation during the year. They are satisfied that systems are in place to manage exposure.

In 2024/25 the major risks were identified as;

- Further increases in N.I. and minimum wage would impact our business plan
- Volunteer recruitment insufficient to meet growing demand.
- Business plan relies heavily on GCC contracts.
- Council devolution could affect funding.
- Employment law changes could affect the business plan

Through careful management none of those risks had any major impact upon the charity but, of course, some remain a risk going forward.

Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. 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.

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

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

Paul James - Trustee

4 November 2025

COMMUNITY CONNEXIONS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY CONNEXIONS

Opinion

We have audited the financial statements of Community Connexions (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's 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 it 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.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with the auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the company complies with its regulatory framework by making enquiries of management;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

We assessed the susceptibility of the company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a small company;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF COMMUNITY CONNEXIONS

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Roger Downes FCA (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

25 November 2025

COMMUNITY CONNEXIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	130	-	130	10,602	-	10,602
Charitable activities	5	1,490,221	180,791	1,671,012	902,440	126,507	1,028,947
Investments	4	4,769	-	4,769	2,782	-	2,782
Other income		588	-	588	74	-	74
Total income		1,495,708	180,791	1,676,499	915,898	126,507	1,042,405
Expenditure on:							
Charitable activities	6	1,299,373	174,576	1,473,949	899,369	100,507	999,876
Total expenditure		1,299,373	174,576	1,473,949	899,369	100,507	999,876
Net income and movement in funds		196,335	6,215	202,550	16,529	26,000	42,529
Reconciliation of funds:							
Fund balances at 1 April 2024		215,790	26,000	241,790	199,261	-	199,261
Fund balances at 31 March 2025		412,125	32,215	444,340	215,790	26,000	241,790

The notes on pages 12 to 24 form part of these financial statements.

COMMUNITY CONNEXIONS

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**11**		25,126		24,872
Investments	**12**		1		1
			25,127		24,873
Current assets					
Debtors	**14**	254,333		143,620	
Cash at bank and in hand		340,838		252,193	
		595,171		395,813	
Creditors: amounts falling due within one year	**15**	(146,605)		(143,457)	
Net current assets			448,566		252,356
Total assets less current liabilities			473,693		277,229
Creditors: amounts falling due after more than one year	**17**		(29,353)		(35,439)
Net assets			444,340		241,790
The funds of the charity					
Restricted income funds	**20**		32,215		26,000
Unrestricted funds	**21**		412,125		215,790
			444,340		241,790

The notes on pages 12 to 24 form part of these financial statements.

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

The financial statements were approved by the trustees on 4 November 2025

Paul James

Paul James - Trustee

COMMUNITY CONNEXIONS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**26**		99,815		36,551
Investing activities					
Purchase of tangible fixed assets		(10,003)		(16,143)	
Investment income received		4,769		2,782	
Net cash used in investing activities			(5,234)		(13,361)
Financing activities					
Repayment of bank loans		(5,936)		(5,787)	
Net cash used in financing activities			(5,936)		(5,787)
Net increase in cash and cash equivalents			88,645		17,403
Cash and cash equivalents at beginning of year			252,193		234,790
Cash and cash equivalents at end of year			340,838		252,193

The notes on pages 12 to 24 form part of these financial statements.

1 Accounting policies

Charity information

The Charity is a company limited by guarantee (company number: 05880006 England & Wales) and a charity registered with the Charity Commission in England and Wales (charity number: 1119310). The registered office is Suite 14 Bizspace Corinium House, Corinium Avenue, Barnwood Point, Gloucester, Gloucestershire, United Kingdom, GL4 3HX.

1.1 Accounting convention

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

1.2 Going concern

The Trustees have considered the future forecasts to address the on-going viability of the Charity. Budgets were prepared for 2025/26 and 2026/27. These budgets do not raise any issues. Management accounts have been prepared to 31 August 2025 which shows results broadly in line with budget. As a result, the Trustees are confident that there are no material uncertainties about the ability to continue and that the Charity remains a going concern.

1.3 Preparation of consolidated financial statements

The financial statements contain information about Community Connexions as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

1.5 Expenditure

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

Governance costs are incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory compliance.

1.6 Tangible fixed assets

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

1 Accounting policies **(Continued)**

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

Fixtures and fittings	25% on cost
Computers	33% on cost
Motor vehicles	Over the period of the lease

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

Assets costing greater than £500 are capitalised as tangible fixed assets. Those costing less than £500 are written off to the SOFA in the year that the expenditure is incurred.

1.7 Fixed asset investments

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

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Cash and cash equivalents

Cash and cash equivalents include 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.

1.10 Financial instruments

The charity 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.

1.11 Taxation

As a recognised charity, the organisation is exempt from Corporation Tax as far as it relates to its charitable objects. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

1.12 Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.13 Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

1 Accounting policies **(Continued)**

1.14 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim
and use of each designated fund is set out in the notes to the financial statements.

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

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

1.15 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt.

2 Critical accounting estimates and judgements

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

Depreciation of tangible fixed assets is based on the Charity's judgement of their useful lives and residual values. The depreciation rates used are disclosed in the tangible fixed asset policy above and the carrying values are disclosed in the note below.

Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	130	10,602

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,769	2,782

5 Income from charitable activities

	Total 2025 £	Total 2024 £
Activity		
Grants	1,224,054	545,627
Fares	428,100	462,069
Registration Fees	18,768	21,072
Fundraising	90	179
	1,671,012	1,028,947

Performance related grants analysis

	Total 2025 £	Total 2024 £
Gloucestershire County Council - SLA grants	1,015,650	362,899
Gloucestershire County Council - Minibus Levelling Fund	93,120	-
North Cotswolds Set Up Grant	57,821	100,699
Social Services Transport	41,623	38,728
Bus Service Operators Grant	8,490	15,493
Gloucester Community Foundation	2,500	4,000
Freemasons Charity	2,000	2,000
Arnold Clark - Community Fund	1,000	-
Hospital Transport	850	-
Langtree Trust	500	500
Renishaw PLC	500	-
Barnwood Trust	-	7,500
Inman Charity	-	5,000
Severn Trent	-	4,808
J&M Britton	-	4,000
	1,224,054	545,627

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	871,382	607,640
Depreciation	9,749	6,287
Vehicle leasing	262,249	138,132
Other vehicle expenses	172,076	111,871
Insurance	4,864	4,120
Telephone	9,240	7,279
Postage and stationery	4,714	5,098
Advertising	1,803	6,889
Sundries	2,016	1,403
Bank charges	1,605	1,371
Property costs	42,592	31,926
Computer costs	15,690	16,792
Volunteer driver expenses	33,516	35,566
Training and recruitment	15,429	2,523
Legal and consultancy	847	240
Professional fundraisers	16,100	15,600
Interest payable and similar charges	967	1,117
Bad debt provision	2,214	-
Staff travel expenses	886	-
	1,467,939	993,854
Share of support and governance costs (see note 7)		
Governance	6,010	6,022
	1,473,949	999,876
Analysis by fund		
Unrestricted funds	1,299,373	893,347
Restricted funds	174,576	100,507
	1,473,949	993,854

7 Governance costs allocated to activities

	2025 £	2024 £
Auditors' remuneration	6,010	6,022

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Auditors' remuneration	6,010	6,022
Depreciation of owned tangible fixed assets	9,749	6,287
Operating lease charges	262,249	138,132

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees are paid expenses for attending meetings and duties directly related to their duties as a trustee. No trustee was reimbursed expenses in the year (2024: £nil).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Full time	23	11
Part time	20	26
Total	43	37

Employment costs	2025 £	2024 £
Wages and salaries	803,834	567,188
Social security costs	56,498	32,332
Other pension costs	11,050	8,120
	871,382	607,640

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

Remuneration of key management personnel

In 2024, the key management personnel of the charity comprised the Chief Executive Officer, the Transport Manager, the Finance Manager and the Marketing Manager. In 2025, there have been the additions of the Volunteer Manager and the Business Development Manager. The total employee benefits of the key management personnel of the Charity were £140,797 (2024: £132,842).

11 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	-	14,792	37,700	52,492
Additions	4,930	2,073	3,000	10,003
At 31 March 2025	4,930	16,865	40,700	62,495
Depreciation and impairment				
At 1 April 2024	-	10,417	17,203	27,620
Depreciation charged in the year	699	2,541	6,509	9,749
At 31 March 2025	699	12,958	23,712	37,369
Carrying amount				
At 31 March 2025	4,231	3,907	16,988	25,126
At 31 March 2024	-	4,375	20,497	24,872

12 Fixed asset investments

	Other investments
	£
Cost or valuation	
At 1 April 2024 & 31 March 2025	1
Carrying amount	
At 31 March 2025	1
At 31 March 2024	1

Other investments comprise:	Notes	2025	2024
		£	£
Investments in subsidiaries	13	1	1

13 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Class of shares held	% Held Direct
Community Connexions Trading Limited	Suite 14 Bizspace Corinium House, Corinium Avenue, Barnwood Point, Gloucester, England, GL4 3HX	Ordinary £1	100.00

14 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	138,672	72,067
Other debtors	43,877	35,410
Prepayments and accrued income	71,784	36,143
	254,333	143,620

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	18	6,087	5,937
Other taxation and social security		18,004	9,637
Trade creditors		37,231	21,527
Other creditors		3,022	1,857
Accruals and deferred income		82,261	104,499
		146,605	143,457

16 Deferred income

Included in accruals and deferred income is £69,275 (2024: £93,120) of deferred income.

	2025 £	2024 £
Deferred income at 1 April 2024	93,120	112,199
Released from previous periods	(93,120)	(112,199)
Resources deferred in the year	69,275	93,120
Deferred income at 31 March 2025	69,275	93,120

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	18	29,353	35,439

18 Loans and overdrafts

	2025 £	2024 £
Bank loans	35,440	41,376
Payable within one year	6,087	5,937
Payable after one year	29,353	35,439

The loan was a Bounce Back loan from HSBC and was drawn down in September 2020 in response to the Covid-19 pandemic. The Board of Trustees have agreed to extend the original loan period to 10 years, although it can be repaid during this period. Only the interest of 2.5% was being paid until October 2022 and then capital and interest are being repaid for the remainder of the loan period.

19 Operating lease obligations

Future minimum lease payments due under non-cancellable operating leases:

	2025 £	2024 £
Within one year	163,850	97,266
Within two and five years	459,620	275,927
	623,470	373,193

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Barnwood Trust	-	7,500	(1,874)	5,626
J&M Britton	4,000	-	(161)	3,839
Arnold Clark	-	1,000	(1,000)	-
GCC - Levelling Minibus Grant	-	93,120	(93,120)	-
North Cotwolds Set Up Grant	14,500	57,821	(60,821)	11,500
Hospital Transport	-	850	(850)	-
Door-to-door Connexions	-	15,000	(3,750)	11,250
Volunteer Grants	-	5,500	(5,500)	-
Thriving Communities	7,500	-	(7,500)	-
	26,000	180,791	(174,576)	32,215

20 Restricted funds **(Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Thriving Communites	-	7,500	-	7,500
North Cotswolds Set Up Grant	-	100,699	(86,199)	14,500
Volunteer Recruitment & Training	-	14,308	(14,308)	-
J&M Britton	-	4,000	-	4,000
	-	126,507	(100,507)	26,000

Barnwood Trust
£100K over 3 years to support the Better Connexions project

J&M Britton
Funds used towards trips initiatives and related community transport.

Arnold Clark
£1000 to assist with Carer spaces (carers travelling with disabled passengers travel free, but it does mean a space is used up so there is an opportunity cost. This funding was to recompense us for some of the lost revenue).

GCC - Levelling Minibus Grant
This was government money to support local community transport providers in updating their oldest fleet.

North Cotswolds Set Up Grant
This was section 106 money for a volunteer recruitment campaign centred on Tetbury.

Hospital Transport
To support volunteer led transport to hospital appointments, to help provide equality in health provision.

Door-to-door Connexions
To recruit and train more volunteers to assist with door-to-door transport.

Volunteer Grants
To assist with the costs of recruiting and training new volunteer drivers, including the costs of the Volunteer Manager.

Thriving Communities
A grant from Gloucestershire County Council to be used towards volunteer expenses and training and additional running costs of minibuses which carry groups or those living with disability.

21 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated Fund - Capital Reserve	10,372	-	(6,749)	10,003	13,626
General funds	205,418	1,495,708	(1,292,624)	(10,003)	398,499
	215,790	1,495,708	(1,299,373)	-	412,125

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Fund - Capital Reserve	15,016	-	(5,787)	1,143	10,372
General funds	184,245	915,898	(893,582)	(1,143)	205,418
	199,261	915,898	(899,369)	-	215,790

Capital reserve
An amount equal to the value of unrestricted tangible fixed assets is held as a designated reserve.

Transfers between funds
Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

(i) The activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds;

(ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, which the deficit is eliminated by transfer from unrestricted funds; and

(iii) to transfer the value of tangible fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose.

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	13,626	11,500	25,126
Investments	1	-	1
Current assets/(liabilities)	427,851	20,715	448,566
Long term liabilities	(29,353)	-	(29,353)
	412,125	32,215	444,340

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	10,372	14,500	24,872
Investments	1	-	1
Current assets/(liabilities)	240,856	11,500	252,356
Long term liabilities	(35,439)	-	(35,439)
	215,790	26,000	241,790

23 Employee benefit obligations

The charity operates a defined contributions pensions scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £11,050 (2024: £8,120). Contributions payable to the fund at the balance sheet date were £3,022 (2024: £1,857).

24 Contingent Liabilities

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. As far as the trustees are aware no such liability exists at the year-end.

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

26 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	202,550	42,529
Adjustments for:		
Investment income recognised in statement of financial activities	(4,769)	(2,782)
Depreciation and impairment of tangible fixed assets	9,749	6,287
Movements in working capital:		
(Increase)/decrease in debtors	(110,713)	12,508
Increase/(decrease) in creditors	2,998	(21,991)
Cash generated from operations	99,815	36,551

27 Analysis of changes in net funds

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	252,193	88,645	340,838
Loans falling due within one year	(5,937)	(150)	(6,087)
Loans falling due after more than one year	(35,439)	6,086	(29,353)
	210,817	94,581	305,398

COMMUNITY CONNEXIONS

England & Wales - Charity number 1119310

Accounts

REGISTERED COMPANY NUMBER: 05880006 (England and Wales)
REGISTERED CHARITY NUMBER: 1119310

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

COMMUNITY CONNEXIONS

BK Plus Audit Limited (Statutory Auditor)
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES	Paul James (Chair) (appointed Chair 5.12.23) Cavus Batki (Former Chair) (resigned 5.12.23) Rachel Claire Brindley (resigned 5.12.23) Tim Harman (resigned 5.12.23) Geoffrey Peter Sparkes (resigned 5.12.23) Claire Thompson Alan Charles Machin Jacqueline Millar (Treasurer) Barry Chapman Sarah Rowan Sarah Whitelock Geoffrey York (appointed 23.1.24) Mark Jonathan Holliday (appointed 18.4.24) Edward Timothy Richard Tallents (appointed 23.4.24) Tracey Smart (appointed 18.6.24) Victoria Atherstone (appointed 10.9.24)
REGISTERED OFFICE	Suite 12 Corinium House Corinium Avenue Barnwood Point Gloucester Gloucestershire GL4 3HX
REGISTERED COMPANY NUMBER	05880006 (England and Wales)
REGISTERED CHARITY NUMBER	1119310
AUDITORS	BK Plus Audit Limited (Statutory Auditor) 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
CHIEF EXECUTIVE OFFICER	Paul Riddick
BANKERS	HSBC UK 2 The Promenade Cheltenham Gloucestershire GL50 1LR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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

Objectives and aims

The objectives of the charity according to its Memorandum and Articles of Association are to provide transport services and volunteering opportunities in the County of Gloucestershire and surrounding areas (hereinafter called 'area of benefit') and to promote any charitable purpose for the benefit of the community in the area of benefit.

Significant activities

The core activity of the charity is the provision of transport for people with mobility problems in the area of benefit, thereby tackling loneliness and social isolation and promoting independence and an improved quality of life.

Public benefit

In planning the charity's activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This financial year has been about continuing the growth in passenger numbers (journey numbers have grown year on year since the pandemic, although not yet recovering fully), and growing our services. In partnership with Motability, we introduced a new accessible service in the north Cotswolds - a service not available in that area before. Our biggest demand remains for trips to health appointments, but increasingly we have seen growth in our 'shopper' service (door-to-door travel to a supermarket) and for 'special trips' (i.e. days out, for example to Weston-Super-Mare etc). We have also seen increased passenger use of our bus routes. This is evidence of increased confidence after the pandemic, with social activities becoming more important to our customers.

During this financial year we received pleasing news that we had been selected by Gloucestershire County Council to run its Demand Responsive Transport (DRT) service in three areas - Tewkesbury, Berkeley Vale and South Cotswolds. These services, called the 'Robin', will operate from June 2024. This will entail growing our fleet and staff numbers to provide two accessible minibuses in each area, operating 7am - 7 pm six days a week. Whilst this is a significant undertaking for us we believe our customer service ethos will ensure the services are successful.

We have been financially supported by several charities through grants - Edward Gosling Foundation, Thriving Communities, Severn Trent, Glos Community Foundation, the Freemasons and others. We very much appreciate this assistance which has allowed us to provide essential transport for the most vulnerable in our communities. We have also continued our close working partnership with Gloucestershire County Council and we are grateful for their continued support.

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

Governance
The Board has met in person throughout this financial year, although there is an option to join on Teams if it is not convenient to travel. The AGM was again conducted in a hybrid way with the Board meeting face to face and guests joining the meeting remotely. The AGM for 2024 will be a more open event - the first for several years. All governance complied with Charity Commission guidance. At the last AGM three of our most experienced Trustees stood down, due to tenure. In their place we have recruited four new Trustees, all of whom possess significant skills and experience in their fields. One of those stepping down was our Chair, Cavus Batki. Paul James was elected as the new Chair.

In addition, we are honoured to have appointed a new Patron - Dr Cathy Stannard takes the helm and her depth of knowledge will be a huge asset to our charity.

Our People
We would like to thank our staff and volunteers for their commitment through the year. To accommodate the additional demand in the year we employed one additional customer service assistant in the office.

The biggest challenge during the year was recruiting new volunteer drivers to replace those who did not return after lockdowns - this totalled about a third of volunteer numbers. It was evident that volunteer recruitment post-pandemic was much more difficult than before (this phenomenon has been experienced across the third sector), and the charity has expended a great deal of effort and innovation in recruitment drives. This has been necessary because demand increased throughout the year, not only from existing passengers but also from new Members. Largely demand was related to attendance at health appointments and at some points Membership was growing at between five and eight a week. Obviously, this meant travel requests grew exponentially, increasing the necessity to recruit more volunteer drivers. The recruitment process was partially successful, and numbers have grown, but will need to continue just to get back to pre-pandemic levels. Of course, even more volunteer drivers than that would be useful and welcomed.

Our staff and volunteers have again provided a quality service in sometimes difficult circumstances, and we are extremely grateful for their professionalism, dedication and enthusiasm.

FINANCIAL REVIEW
Financial position
The financial results for the year 2023/24 show a significant improvement on the prior years as demand continues to rise to pre Covid levels.

During the year 2023/24 the Charity generated an income of £1,042,405 and had a total expenditure of £999,896 resulting in a surplus of £42,529 for the year.

The principal source of funding has been from the core charitable activities provided through grants and fares for individual services with income on these rising by 21% on the prior year.

Expenditure increased by 11% on the prior year, the main pressure on expenditure relating to salaries as the minimum wage continues to rise. All expenditure is closely monitored to ensure the charity achieves best value for money across all areas.

FINANCIAL REVIEW

Reserves policy

The Trustees consider the financial integrity of the charity as part of their ongoing review of the risks facing the organisation. The aim of the Trustees is to increase the Charity's free reserves (being those unrestricted reserves that are not represented by the value of the fixed assets) to equate to gross budgeted expenditure for three months.

The total reserved held at 31 March 2024 were £241,790 of which £205,418 were free reserves and £36,372 restricted reserves. The restricted reserves were in relation to capital reserve of £10,372, £7,500 Thriving Communities for volunteer expenses and training, £14,500 North Cotswolds S106 for volunteer recruitment and £4,000 J & M Britton for the Better Connexions project.

Three months gross budgeted expenditure currently equates to circa £240K. Our free reserves at 31 March 2024 were £205,418. This position continues to improve year on year and our forecasts show we will reach this target in the near future.

FUTURE PLANS

Our vision is that everyone in Gloucestershire has the personalised transport services they need to lead full and active lives. During the financial year demand for our services has continued to increase. In order to try and meet that demand we will need more volunteer drivers (volunteer numbers decreased significantly during the pandemic and have not recovered). To that end we will recruit a Volunteer Manager who will recruit, train and be the point of contact for volunteers.

We will also recruit a Strategic Development Manager, whose role will be to ensure best utilisation of the fleet and other resources by partnering with other third sector organisations, to achieve mutually beneficial outcomes.

These initiatives should enable the charity to expand its offer and move towards achieving its ambition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 18 July 2006, as amended by special resolutions on 28 September 2006, 2 March 2007, 28 September 2009, 25 March 2014 and 2 October 2018 and a board resolution on 15 December 2009.

On 19 June 2015 by Special Resolution, the charity changed its name from Third Sector Services to Community Connexions.

Recruitment and appointment of new trustees

Power of appointment of new trustees is vested in the surviving or continuing trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with its constitution the charity is controlled by a Board of Trustees that meets at least quarterly. There are between five and fifteen trustees at any one time, all of whom are elected every year at the Annual General Meeting. One third of the board must retire at each Annual General Meeting but in accordance with the Memorandum and Articles of Association may be re-elected.

The Board meets quarterly but has four committees which report to the Board on their portfolios, The committees are Finance, Community Engagement, Policy and HR, and Business Development and Operations. Each Committee is chaired by a Trustee (utilising their areas of expertise), has at least one further Trustee as a member, together with the appropriate staff members. In this way the Trustees' knowledge and experience can be utilised to take the charity forward.

Pay for all staff is set by the full Board after taking advice from the Finance committee. That committee benchmarks salaries whilst remaining mindful of the charity's budget.

Remuneration of key management personnel

Remuneration of the Senior Management Team is reviewed annually by the Board, with reference to benchmark figures against similar roles in the sector.

Recruitment, induction and training of new trustees

The charity has a structured trustee recruitment process. One of our most experienced Trustees will step down at the AGM but the charity has successfully recruited several new excellent quality Trustees. Their knowledge and experience has greatly contributed to the charity. One of our strengths is the quality and dynamism of our Board, utilising their skills through sub-committees to improve our services and ensure compliance with regulations.

Trustees are appointed following written application and interview and upon receipt of satisfactory references. As part of the recruitment process, they meet with the Chief Executive, existing trustees and visit the office, to help them gain a detailed insight into the services Community Connexions offers as well as the role and responsibilities of a trustee. New trustees are supported by the Chair and Chief Executive to understand their role and responsibilities. As part of their induction programme, they meet with key members of the staff and volunteer team, experience some of the transport services from the service user perspective and are also given copies of all key charity documents and signposted to relevant Charity Commission guidance.

Related parties

The charity has no subsidiary undertakings or related organisations, save for its dormant subsidiary company, Community Connexions Trading Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees acknowledge their responsibility to manage risk on behalf of the organisation. They have analysed risks between:

- governance
- operations
- finance
- external factors
- internal factors
- compliance
- road risk (with regard to Community Transport)

The trustees monitor the charity's exposure to risk going forward. They are content that they identified and mitigated against the major risks faced by the organisation during the year. They are satisfied that systems are in place to manage exposure.

In 2023/24 the major risks were identified as;

- Volunteer recruitment insufficient to meet growing demand.
- Business plan relies heavily on GCC contracts.
- Staff recruitment more difficult, especially drivers.
- Premises inadequate for growing organisation.
- Employment law changes could effect the business plan

Through careful management none of those risks had any major impact upon the charity but, of course, some remain a risk going forward.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

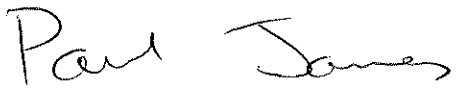
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, BK Plus Audit Limited (formerly Andorran Limited) (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 5 November 2024 and signed on its behalf by:



Paul James - Trustee

Opinion
We have audited the financial statements of Community Connexions (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 Auditors' 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 conditions that, individually or collectively, may cast significant doubt on the charitable company'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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

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 a Report of the Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the company complies with its regulatory framework by making enquiries of management ;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

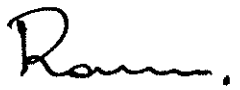
Auditors' responsibilities for the audit of the financial statements - continued
We assessed the susceptibility of the company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a small company;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

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 Report of the Independent Auditors.

Use of our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.



Roger Downes FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited (Statutory Auditor)
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

21 November 2024

COMMUNITY CONNEXIONS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	10,602	-	10,602	17,394
Charitable activities	6				
Charitable Activity		902,440	126,507	1,028,947	852,531
Investment income	5	2,782	-	2,782	620
Other income		74	-	74	567
Total		915,898	126,507	1,042,405	871,112
EXPENDITURE ON					
Charitable activities	7				
Charitable Activity		899,369	100,507	999,876	898,054
NET INCOME/(EXPENDITURE)		16,529	26,000	42,529	(26,942)
RECONCILIATION OF FUNDS					
Total funds brought forward		199,261	-	199,261	226,203
TOTAL FUNDS CARRIED FORWARD		215,790	26,000	241,790	199,261

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	14	10,372	14,500	24,872	15,016
Investments	15	1	-	1	1
		10,373	14,500	24,873	15,017
CURRENT ASSETS					
Debtors	16	143,620	-	143,620	156,128
Cash at bank and in hand		240,693	11,500	252,193	234,790
		384,313	11,500	395,813	390,918
CREDITORS					
Amounts falling due within one year	17	(143,457)	-	(143,457)	(165,302)
NET CURRENT ASSETS		240,856	11,500	252,356	225,616
TOTAL ASSETS LESS CURRENT LIABILITIES		251,229	26,000	277,229	240,633
CREDITORS					
Amounts falling due after more than one year	18	(35,439)	-	(35,439)	(41,372)
NET ASSETS		215,790	26,000	241,790	199,261
FUNDS	21				
Unrestricted funds:					
General fund				205,418	184,245
Designated Fund - Capital Reserve				10,372	15,016
				215,790	199,261
Restricted funds				26,000	-
TOTAL FUNDS				241,790	199,261

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 November 2024 and were signed on its behalf by:

Jacqueline Millar - Trustee

The notes form part of these financial statements

COMMUNITY CONNEXIONS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	37,668	95,016
Interest paid		(1,117)	(1,245)
Net cash provided by operating activities		36,551	93,771
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,143)	(6,008)
Interest received		2,782	620
Net cash used in investing activities		(13,361)	(5,388)
Cash flows from financing activities			
Loan repayments in year		(5,787)	(2,837)
Net cash used in financing activities		(5,787)	(2,837)
Change in cash and cash equivalents in the reporting period		17,403	85,546
Cash and cash equivalents at the beginning of the reporting period		234,790	149,244
Cash and cash equivalents at the end of the reporting period		252,193	234,790

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	42,529	(26,942)
Adjustments for:		
Depreciation charges	6,287	5,810
Interest received	(2,782)	(620)
Interest paid	1,117	1,245
Decrease in debtors	12,508	3,039
(Decrease)/increase in creditors	(21,991)	112,484
Net cash provided by operations	37,668	95,016

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	234,790	17,403	252,193
	234,790	17,403	252,193
Debt			
Debts falling due within 1 year	(5,791)	(146)	(5,937)
Debts falling due after 1 year	(41,372)	5,933	(35,439)
	(47,163)	5,787	(41,376)
Total	187,627	23,190	210,817

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. CHARITY INFORMATION

The Charity is a company limited by guarantee (company number: 05880006 England & Wales) and a charity registered with the Charity Commission in England and Wales (charity number: 1119310). The registered office is Suite 12 Corinium House, Corinium Avenue, Barnwood Point, Gloucester, Gloucestershire, GL4 3HX.

2. ACCOUNTING POLICIES

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

Going concern
The Trustees have considered the future forecasts to address the on-going viability of the Charity. Budgets were prepared for 2024/25 and 2025/26 which show a healthy surplus expected for both periods. Management accounts have been prepared to 30 September 2024 which shows results broadly in line with budget. As a result, the Trustees are confident that there are no material uncertainties about the ability to continue and that the Charity remains a going concern.

Preparation of consolidated financial statements
The financial statements contain information about Community Connexions as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

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

Governance costs
These costs are incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory compliance.

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

Motor vehicles	-	Over the period of the lease
Computer equipment	-	33% on cost

continued...

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
Assets costing greater than £500 are capitalised as tangible fixed assets. Those costing less than £500 are written off to the SOFA in the year that the expenditure is incurred.

Related party exemption
The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation
As a recognised charity, the organisation is exempt from Corporation Tax as far as it relates to its charitable objects. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and 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.

Liabilities
Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt.

continued...

2. ACCOUNTING POLICIES - continued

Financial instruments
The Charity 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.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

Depreciation of tangible fixed assets is based on the Charity's judgement of their useful lives and residual values. The depreciation rates used are disclosed in the tangible fixed asset policy above and the carrying values of the assets are disclosed in note 14.

Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

4. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	10,602	17,394

5. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	2,782	620

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Grants	Charitable Activity	545,627	421,340
Fares	Charitable Activity	462,069	411,859
Registration fees	Charitable Activity	21,072	18,431
Fundraising	Charitable Activity	179	901
		1,028,947	852,531

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Gloucestershire County Council- SLA grants	362,899	336,018
North Cotswolds Set Up Grant	100,699	2,972
Social Services Transport	38,728	34,734
Bus Service Operators Grant	15,493	15,372
Barnwood Trust	7,500	-
Inman Charity	5,000	-
Carried forward	530,319	389,096

continued...

6. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.24	31.3.23
	£	£
Brought forward	530,319	389,096
Severn Trent	4,808	-
Gloucestershire Community Foundation	4,000	-
J & M Britton	4,000	-
Gloucestershire County Freemasons	2,000	-
Langtree Trust	500	-
Gloucestershire County Council NHS Support	-	12,744
National Lottery Community Fund	-	10,000
Thriving Communities	-	7,500
The Hospital Saturday Fund	-	2,000
	545,627	421,340

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable Activity	993,854	6,022	999,876

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	607,640	519,911
Vehicle leasing	138,132	128,232
Other vehicle expenses	111,871	127,965
Insurance	4,120	2,783
Telephone	7,279	6,921
Postage and stationery	5,098	4,338
Advertising	6,889	7,260
Sundries	1,403	1,528
Bank charges	1,371	908
Property costs	31,926	27,839
Computer costs	16,792	14,416
Volunteer driver expenses	35,566	35,644
Training and recruitment	2,523	1,377
Legal and consultancy	240	45
Professional fundraisers	15,600	6,500
Depreciation	6,287	5,810
Interest payable and similar charges	1,117	1,245
	993,854	892,722

continued...

9. SUPPORT COSTS

	Governance costs
	£
Charitable Activity	6,022

Support costs, included in the above, are as follows:

	31.3.24 Charitable Activity	31.3.23 Total activities
	£	£
Auditors' remuneration	6,022	5,332

10. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' remuneration	6,022	5,332
Depreciation - owned assets	6,287	5,810
Other operating leases	138,132	128,232

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees are paid expenses for attending meetings and duties directly related to their duties as a trustee. No trustee was reimbursed expenses in the year (2023: £nil).

12. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	567,188	486,740
Social security costs	32,332	26,287
Other pension costs	8,120	6,884
	607,640	519,911

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

	31.3.24	31.3.23
Full time	11	12
Part time	26	26
	37	38

No employees received emoluments in excess of £60,000

continued...

12. STAFF COSTS - continued

The key management personnel of the Charity comprised the Chief Executive Officer, the Transport Manager, the Finance Manager and the Marketing Manager. The total employee benefits of the key management personnel of the Charity were £132,842 (2023: £114,164).

Redundancy pay of £4,851 was paid to two employees during the year.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,394	15,000	17,394
Charitable activities			
Charitable Activity	830,059	22,472	852,531
Investment income	620	-	620
Other income	567	-	567
Total	833,640	37,472	871,112
EXPENDITURE ON			
Charitable activities			
Charitable Activity	855,582	42,472	898,054
NET INCOME/(EXPENDITURE)	(21,942)	(5,000)	(26,942)
RECONCILIATION OF FUNDS			
Total funds brought forward	221,203	5,000	226,203
TOTAL FUNDS CARRIED FORWARD	199,261	-	199,261

continued...

14. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023	22,700	13,649	36,349
Additions	15,000	1,143	16,143
At 31 March 2024	37,700	14,792	52,492
DEPRECIATION			
At 1 April 2023	13,251	8,082	21,333
Charge for year	3,952	2,335	6,287
At 31 March 2024	17,203	10,417	27,620
NET BOOK VALUE			
At 31 March 2024	20,497	4,375	24,872
At 31 March 2023	9,449	5,567	15,016

15. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

Community Connexions Trading Limited
Registered office: Suite 12, Corinium House, Corinium Avenue, Barnwood Point, Gloucester, GL4 3HX
Nature of business: Dormant

Class of share:	% holding
Ordinary £1	100

	31.3.24 £	31.3.23 £
Aggregate capital and reserves	1	1

continued...

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	72,067	91,198
Other debtors	17,964	27,964
VAT	17,446	14,023
Prepayments and accrued income	36,143	22,943
	143,620	156,128

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 19)	5,937	5,791
Trade creditors	21,527	28,154
Social security and other taxes	9,637	7,994
Other creditors	1,857	1,687
Accruals and deferred income	104,499	121,676
	143,457	165,302

Included in accruals and deferred income is:

	31.3.24	31.3.23
	£	£
Deferred income balance brought forward	112,199	-
Received in year	93,120	112,199
Released to SOFA	(112,199)	-
Balance carried forward at 31 March 2024	93,120	112,199

Deferred income relates to a Levelling Up Minibus Grant (2023: Motability grant and the Slimbridge Shuttle service).

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans (see note 19)	35,439	41,372

19. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,937	5,791
Amounts falling between one and two years:		
Bank loans	6,087	5,937
Amounts falling due between two and five years:		
Bank loans	19,202	18,728

continued...

19. LOANS - continued

	31.3.24	31.3.23
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	10,150	16,707

The loan was a Bounce Back loan from HSBC and was drawn down in September 2020 in response to the Covid-19 pandemic. The Board of Trustees have agreed to extend the original loan period to 10 years, although it can be repaid during this period. Only the interest at 2.5% was being paid until October 2022 and then capital and interest are being repaid for the remainder of the loan period.

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	97,266	94,953
Between one and five years	275,927	21,438
	373,193	116,391

21. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	184,245	22,316	(1,143)	205,418
Designated Fund - Capital Reserve	15,016	(5,787)	1,143	10,372
	199,261	16,529	-	215,790
Restricted funds				
Thriving Communities	-	7,500	-	7,500
North Cotswolds set up grant	-	14,500	-	14,500
J & M Britton	-	4,000	-	4,000
	-	26,000	-	26,000
TOTAL FUNDS	199,261	42,529	-	241,790

continued...

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	915,898	(893,582)	22,316
Designated Fund - Capital Reserve	-	(5,787)	(5,787)
	915,898	(899,369)	16,529
Restricted funds			
Thriving Communities	7,500	-	7,500
North Cotswolds set up grant	100,699	(86,199)	14,500
Volunteer Recruitment & Training	14,308	(14,308)	-
J & M Britton	4,000	-	4,000
	126,507	(100,507)	26,000
TOTAL FUNDS	1,042,405	(999,876)	42,529

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	206,385	(16,132)	(6,008)	184,245
Designated Fund - Capital Reserve	14,818	(5,810)	6,008	15,016
	221,203	(21,942)	-	199,261
Restricted funds				
Stroud Hospital League of Friends	5,000	(5,000)	-	-
TOTAL FUNDS	226,203	(26,942)	-	199,261

continued...

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	833,640	(849,772)	(16,132)
Designated Fund - Capital Reserve	-	(5,810)	(5,810)
	833,640	(855,582)	(21,942)
Restricted funds			
Stroud Hospital League of Friends	-	(5,000)	(5,000)
Thriving Communities	7,500	(7,500)	-
The Julia and Hans Rausing Trust	15,000	(15,000)	-
The Hospital Saturday Fund	2,000	(2,000)	-
National Lottery Community Fund	10,000	(10,000)	-
North Cotswolds set up grant	2,972	(2,972)	-
	37,472	(42,472)	(5,000)
TOTAL FUNDS	871,112	(898,054)	(26,942)

Details of Designated Funds

Capital reserve
An amount equal to the value of unrestricted tangible fixed assets is held as a designated reserve.

Details of Restricted Funds

Thriving Communities
A grant from Gloucestershire County Council to be used towards volunteer expenses and training and additional running costs of minibuses which carry groups or those living with disability.

Stroud Hospital League of Friends
A grant restricted to the Stroud Service.

National Lottery Community Fund
A grant towards staff costs.

The Julia and Hans Rausing Trust
A donation towards transport to health appointments.

The Hospital Saturday Fund
A grant towards core running costs for accessible minibus provision for vulnerable community members in Gloucestershire to attend medical appointments.

North Cotswolds set up grant
This was section 106 money for a volunteer recruitment campaign centred on Tetbury.

Volunteer Recruitment and Training Fund
Funds used towards the training and recruitment of volunteers.

J & M Britton
Funds used towards trips initiatives and related community transport.

continued...

21. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

(i) The activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder (s), when the surplus is transferred to unrestricted funds;

(ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, which the deficit is eliminated by transfer from unrestricted funds: and

(iii) to transfer the value of tangible fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose.

22. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £8,120 (2023: £6,884). Contributions payable to the fund at the balance sheet date were £1,857 (2023: £1,686).

23. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. As far as the trustees are aware no such liability exists at the year-end.

24. RELATED PARTY DISCLOSURES

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

COMMUNITY CONNEXIONS

England & Wales - Charity number 1119310

Accounts

REGISTERED COMPANY NUMBER: 05880006 (England and Wales)
REGISTERED CHARITY NUMBER: 1119310

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

COMMUNITY CONNEXIONS

Andorran Limited (Statutory Auditor)
Chartered Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

COMMUNITY CONNEXIONS

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COMMUNITY CONNEXIONS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	Cavus Batki (Chair) Rachel Claire Brindley Tim Harman Geoffrey Peter Sparkes Claire Thompson Alan Charles Machin Jacqueline Millar (Treasurer) Barry Chapman Paul James Sarah Rowan Sarah Whitelock Barry Seamons (resigned 13.2.23)
REGISTERED OFFICE	Suite 12 Corinium House Corinium Avenue Barnwood Point Gloucester Gloucestershire GL4 3HX
REGISTERED COMPANY NUMBER	05880006 (England and Wales)
REGISTERED CHARITY NUMBER	1119310
AUDITORS	Andorran Limited (Statutory Auditor) Chartered Accountants 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
CHIEF EXECUTIVE OFFICER	Paul Riddick
BANKERS	HSBC UK 2 The Promenade Cheltenham Gloucestershire GL50 1LR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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

Objectives and aims

The objectives of the charity according to its Memorandum and Articles of Association are to provide transport services and volunteering opportunities in the County of Gloucestershire and surrounding areas (hereinafter called 'area of benefit') and to promote any charitable purpose for the benefit of the community in the area of benefit.

Significant activities

The core activity of the charity is the provision of transport for people with mobility problems in the area of benefit, thereby tackling loneliness and social isolation and promoting independence and an improved quality of life.

Public benefit

In planning the charity's activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This financial year has been about increasing our offer, building passenger numbers across services. The charity has seen a continuation of a recovery towards pre-pandemic levels. In terms of total passenger numbers, we are still down about a third from 2020 figures, but we have witnessed year on year growth since the lockdowns. Some services have still not resumed but the number of these has decreased throughout the year, as confidence amongst our passengers grows. As stated, passenger numbers were up against the previous year and demand for transport to health appointments has remained the most in-demand service but, happily, there has also been increased demand for leisure trips for people who now wish to return to pre-lockdown activities. 'Special trips' numbers have more than doubled in this reporting period, as people want to get out and about again. Shopper routes have also seen growth, as have the number of passengers travelling on our registered bus routes. Overall, this is the third year of growth since the pandemic, which is a pleasing result.

During this year the Board decided to work with a bid-writing service with a view to increasing grants to the charity. The Board will review this arrangement regularly to ensure it offers value for money.

It was also decided to recruit a Marketing Manager to promote the charity, as it was felt this was an area which had not been receiving the attention it should and would also generate income through closer engagement with other organisations. The new post holder would develop the website, assist with the volunteer recruitment campaign, revive the social media outlets and network with other charities.

We have been financially supported by several charities through grants - Glos Disability Fund, Thriving Communities, Motability, Cotswold District Council and the Lottery. We very much appreciate this assistance which has allowed us to provide essential transport for the most vulnerable in our communities. We have also continued to be supported by Gloucestershire County Council and we are grateful for their continued support.

Governance

The Board has met in person this financial year, although there is an option to join on Teams if it is not convenient to travel. The AGM was again conducted in a hybrid way with the Board meeting face to face and guests joining the meeting remotely. This is likely to be the new normal. All governance complied with Charity Commission guidance. In February 2023 one of the Trustees sadly passed. Barry Seamons had been involved with the charity for 20 years and will be missed.

ACHIEVEMENTS AND PERFORMANCE - continued
Charitable activities - continued

Our People
We would like to thank our staff and volunteers for their commitment through the year. To accommodate the additional demand in the year we employed one additional customer service assistant in the office.

The biggest challenge during the year was recruiting new volunteer drivers to replace those who did not return after lockdowns - this totalled about a third of volunteer numbers. It was evident that volunteer recruitment post-pandemic was much more difficult than before (this phenomena has been experienced across the third sector), and the charity has expended a great deal of effort and innovation in recruitment drives. This has been necessary because demand increased throughout the year, not only from existing passengers but also from new Members. Largely demand was related to attendance at health appointments and at some points Membership was growing at between five and eight a week. Obviously, this meant travel requests grew exponentially, increasing the necessity to recruit more volunteer drivers. The recruitment process was partially successful and numbers have grown, but will need to continue just to get back to pre-pandemic levels. Of course, even more volunteer drivers than that would be useful and welcomed.

Our staff and volunteers have again provided a quality service in sometimes difficult circumstances, and we are extremely grateful for their professionalism, dedication and enthusiasm.

FINANCIAL REVIEW
Financial position
This has been another difficult year for the Charity which has still be recovering following the pandemic. The external economic factors including the exceptionally high increase in inflation over a short period of time has resulted in an unexpected increase in costs, particularly fuel and wage inflation, which have not been recovered through increased grants or fares. This has resulted in a deficit being reported for the year.

During the year 2022/23 the Charity generated an income of £871,112 mainly from charitable activities had a total expenditure of £898,054 resulting in a deficit of £26,942 for the year.

The principal source of funding has been from the core charitable activities provided through grants and fares for individual services. Volunteer recruitment has been challenging and although several advertising campaigns have been funded by specific donations the level of volunteers remains low in some area making it difficult to meet the potential demand.

Reserves policy
The Trustees consider the financial integrity of the charity as part of their ongoing review of the risks facing the organisation. The aim of the Trustees is to increase the Charity's free reserves (being those unrestricted reserves that are not represented by the value of the fixed assets) to equate to gross budgeted expenditure for three months.

The total unrestricted reserves held at 31 March 2023 were £199,261 of which £184,245 were free reserves and £15,016 designated capital reserves.

Our free reserves at 31 March 2023 were £184k. Three months gross budgeted expenditure currently equates to £223k.

It is acknowledged we have not reached our desired Reserves figures. The charity is targeting passenger use at pre-covid levels. Although we have not achieved the target yet, statistics show usage is building back year on year. Our projections show we will be back to pre-covid levels within two years, therefore boosting income.

A strategic review took place to address the issue of our deficit. This involved critically analysing our fleet usage, staff numbers and contract values. The recommendations of that review will be implemented over the summer of 2023 and may require reducing fleet and staff numbers, as well as renegotiating contracts.

FUTURE PLANS

Our vision is that everyone in Gloucestershire has the personalised transport services they need to lead full and active lives. To achieve that we require additional volunteer drivers and therefore recruitment will remain a priority. During the year the Board devoted a lot of time to a strategic review with a vision to establish financial stability and sustainability, allowing growth and more focus on true 'community transport', rather than contracted work. This may require a re-shaping of our services in order to better deliver the organisational vision.

We also plan to work more closely with other third sector organisations, and through such partnership achieve mutually beneficial outcomes. This will include better utilisation of our fleet during quieter periods for the benefit of other charities' service-users. This will also involve 'pilot' projects to establish how these efficiency gains can be best achieved for all partners.

We also intend to research I.T. systems for improved functionality and futureproofing how passengers can book their journeys, e.g., on-line booking and via a smartphone App, plus better customer service through automated reminders and real-time vehicle tracking.

The charity has continued to see growth in demand for transport to health appointments, both for outpatient treatment and GP surgeries for vaccinations. Last year we engaged with the NHS and they agreed to provide some funding towards the services we provided for them. We hope this particular partnership will continue in the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 18 July 2006, as amended by special resolutions on 28 September 2006, 2 March 2007, 28 September 2009, 25 March 2014 and 2 October 2018 and a board resolution on 15 December 2009.

On 19 June 2015 by Special Resolution, the charity changed its name from Third Sector Services to Community Connexions.

Recruitment and appointment of new trustees

Power of appointment of new trustees is vested in the surviving or continuing trustees.

Organisational structure

In accordance with its constitution the charity is controlled by a Board of Trustees that meets at least quarterly. There are between five and fifteen trustees at any one time, all of whom are elected every year at the Annual General Meeting. One third of the board must retire at each Annual General Meeting but in accordance with the Memorandum and Articles of Association may be re-elected.

The Board meets quarterly but has four committees which report to the Board on their portfolios, The committees are Finance, Community Engagement, Policy and HR, and Business Development and Operations. Each Committee is chaired by a Trustee (utilising their areas of expertise), has at least one further Trustee as a member, together with the appropriate staff members. In this way the Trustees' knowledge and experience can be utilised to take the charity forward.

Pay for all staff is set by the full Board after taking advice from the Finance committee. That committee benchmarks salaries whilst remaining mindful of the charity's budget.

Remuneration of key management personnel

Remuneration of the Senior Management Team is reviewed annually by the Board, with reference to benchmark figures against similar roles in the sector.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, induction and training of new trustees

The charity has a structured trustee recruitment process. The maximum term of service means three trustees will leave in late 2023 and the charity has successfully recruited four new excellent quality Trustees. Their knowledge and experience have greatly contributed to the charity. It has been decided to recruit a couple more high-quality Trustees to further enhance the Board. Trustees are appointed following written application and interview and upon receipt of satisfactory references. As part of the recruitment process, they meet with the Chief Executive, existing trustees and visit the office, to help them gain a detailed insight into the services Community Connexions offers as well as the role and responsibilities of a trustee. New trustees are supported by the Chair and Chief Executive to understand their role and responsibilities. As part of their induction programme, they meet with key members of the staff and volunteer team, experience some of the transport services from the service user perspective and are also given copies of all key charity documents and signposted to relevant Charity Commission guidance.

Related parties

The charity has no subsidiary undertakings or related organisations, save for its dormant subsidiary company, Community Connexions Trading Limited.

Risk management

The trustees acknowledge their responsibility to manage risk on behalf of the organisation. They have analysed risks between:

- governance
- operations
- finance
- external factors
- internal factors
- compliance
- road risk (with regard to Community Transport)

The trustees monitor the charity's exposure to risk going forward. They are content that they identified and mitigated against the major risks faced by the organisation during the year. They are satisfied that systems are in place to manage exposure.

In 2022/23 the major risks were identified as;

- Volunteer recruitment insufficient to meet growing demand.
- Business plan unsustainable - will require strategic review in 2022/23.
- Staffing issues - office staff numbers decreased leading to delays in response to customers.
- Schools Contracts expiring in summer - need to review pricing and viability.
- Cost of living - increased costs affecting business and customers.

Through careful management none of those risks had any major impact upon the charity but, of course, some remain a risk going forward.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 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.

AUDITORS

The auditors, Andorran Limited (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 14th Nov 2023 and signed on its behalf by:

.....
Cavus Batki - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY CONNEXIONS

Opinion

We have audited the financial statements of Community Connexions (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 (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 Auditors' 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 conditions that, individually or collectively, may cast significant doubt on the charitable company'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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

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 a Report of the Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the company complies with its regulatory framework by making enquiries of management ;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

Auditors' responsibilities for the audit of the financial statements - continued
We assessed the susceptibility of the company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a small company;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

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 Report of the Independent Auditors.

Use of our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Roger Downes FCA (Senior Statutory Auditor)
for and on behalf of Andorran Limited (Statutory Auditor)
Chartered Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 20 November 2023

COMMUNITY CONNEXIONS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	2,394	15,000	17,394	4,382
Charitable activities	6				
Charitable Activity		830,059	22,472	852,531	798,928
Investment income	5	620	-	620	17
Other income	7	567	-	567	13,378
Total		833,640	37,472	871,112	816,705
EXPENDITURE ON					
Charitable activities	8				
Charitable Activity		855,582	42,472	898,054	822,134
NET INCOME/(EXPENDITURE)		(21,942)	(5,000)	(26,942)	(5,429)
RECONCILIATION OF FUNDS					
Total funds brought forward		221,203	5,000	226,203	231,632
TOTAL FUNDS CARRIED FORWARD		199,261	-	199,261	226,203

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	15	15,016	-	15,016	14,818
Investments	16	1	-	1	1
		15,017	-	15,017	14,819
CURRENT ASSETS					
Debtors	17	156,128	-	156,128	159,167
Cash at bank and in hand		234,790	-	234,790	149,244
		390,918	-	390,918	308,411
CREDITORS					
Amounts falling due within one year	18	(165,302)	-	(165,302)	(49,399)
NET CURRENT ASSETS		225,616	-	225,616	259,012
TOTAL ASSETS LESS CURRENT LIABILITIES		240,633	-	240,633	273,831
CREDITORS					
Amounts falling due after more than one year	19	(41,372)	-	(41,372)	(47,628)
NET ASSETS		199,261	-	199,261	226,203
FUNDS	22				
Unrestricted funds:					
General fund				184,245	206,385
Designated Fund - Capital Reserve				15,016	14,818
				199,261	221,203
Restricted funds				-	5,000
TOTAL FUNDS				199,261	226,203

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th NOV. 2023 and were signed on its behalf by:

.....
Jacqueline Miller - Trustee

The notes form part of these financial statements

COMMUNITY CONNEXIONS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	95,016	(35,713)
Interest paid		(1,245)	(610)
Net cash provided by/(used in) operating activities		93,771	(36,323)
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,008)	(4,050)
Sale of tangible fixed assets		-	420
Interest received		620	17
Net cash used in investing activities		(5,388)	(3,613)
Cash flows from financing activities			
Loan repayments in year		(2,837)	-
Net cash (used in)/provided by financing activities		(2,837)	-
Change in cash and cash equivalents in the reporting period		85,546	(39,936)
Cash and cash equivalents at the beginning of the reporting period		149,244	189,180
Cash and cash equivalents at the end of the reporting period		234,790	149,244

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(26,942)	(5,429)
Adjustments for:		
Depreciation charges	5,810	6,412
Profit on disposal of fixed assets	-	(420)
Interest received	(620)	(17)
Interest paid	1,245	610
Decrease/(increase) in debtors	3,039	(37,230)
Increase in creditors	112,484	361
Net cash provided by/(used in) operations	95,016	(35,713)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	149,244	85,546	234,790
	149,244	85,546	234,790
Debt			
Debts falling due within 1 year	(2,372)	(3,419)	(5,791)
Debts falling due after 1 year	(47,628)	6,256	(41,372)
	(50,000)	2,837	(47,163)
Total	99,244	88,383	187,627

The notes form part of these financial statements

1. CHARITY INFORMATION

The Charity is a company limited by guarantee (company number: 05880006 England & Wales) and a charity registered with the Charity Commission in England and Wales (charity number: 1119310). The registered office is Suite 12 Corinium House, Corinium Avenue, Barnwood Point, Gloucester, Gloucestershire, GL4 3HX.

2. ACCOUNTING POLICIES

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

Going concern
The Trustees have considered the future forecasts to address the on-going viability of the Charity. A budget was prepared for 2023/24 and a forecast for 2024/25 which show small surpluses expected for both periods. Management accounts have been prepared up to six months post year end, to 30 September 2023, which show results broadly in line with budgets, given the agreed uplifts from Gloucestershire County Council. As a result of this activity the Trustees are confident that there are no material uncertainties about the ability to continue and that the Charity remains a going concern.

Preparation of consolidated financial statements
The financial statements contain information about Community Connexions as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

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

Governance costs
These costs are incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory compliance.

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

Motor vehicles	-	Over the period of the lease
Computer equipment	-	33% on cost

Assets costing greater than £500 are capitalised as tangible fixed assets. Those costing less than £500 are written off to the SOFA in the year that the expenditure is incurred.

continued...

2. ACCOUNTING POLICIES - continued

Related party exemption
The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation
As a recognised charity, the organisation is exempt from Corporation Tax as far as it relates to its charitable objects. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and 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.

Liabilities
Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt.

Financial instruments
The Charity 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.

continued...

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

Depreciation of tangible fixed assets is based on the Charity's judgement of their useful lives and residual values. The depreciation rates used are disclosed in the tangible fixed asset policy above and the carrying values of the assets are disclosed in note 15.

Where entitlement to grant income is subject to performance conditions, income is recognised as the performance conditions are met.

4. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	17,394	4,382

5. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	620	17

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Grants	Charitable Activity	421,340	396,625
Fares	Charitable Activity	411,859	385,749
Registration fees	Charitable Activity	18,431	16,452
Fundraising	Charitable Activity	901	102
		852,531	798,928

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Gloucestershire County Council- SLA grants	336,018	305,471
Social Services Transport	34,734	29,756
Bus Service Operators Grant	15,372	15,372
Gloucestershire County Council NHS Support	12,744	-
National Lottery Community Fund	10,000	-
Thriving Communities	7,500	7,500
North Cotswolds Set Up Grant	2,972	-
The Hospital Saturday Fund	2,000	-
Gloucestershire County Council-Covid-19 Bus Service Support Grant	-	14,951
Gloucestershire County Council- Bus Recovery Grant	-	11,075
Stroud Hospital League of Friends	-	5,000
The Weinstock Fund	-	5,000
Gloucestershire Community Fund	-	2,500
	421,340	396,625

continued...

7. OTHER INCOME

	31.3.23	31.3.22
	£	£
Other income	567	13,378

Government grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Coronavirus Job Retention Scheme	-	13,378
	-	13,378

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Charitable Activity	892,722	5,332	898,054

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	519,911	470,801
Vehicle leasing	128,232	138,926
Other vehicle expenses	127,965	102,111
Insurance	2,783	2,305
Telephone	6,921	6,024
Postage and stationery	4,338	3,654
Advertising	7,260	893
Sundries	1,528	1,343
Bank charges	908	1,544
Motor and travel expenses	-	10
Property costs	27,839	29,486
Computer costs	14,416	12,270
Volunteer driver expenses	35,644	37,084
Training and recruitment	1,377	3,149
Legal and consultancy	45	240
Professional fundraisers	6,500	-
Depreciation	5,810	6,412
Loss on sale of assets	-	(420)
Interest payable and similar charges	1,245	610
	892,722	816,442

continued...

10. SUPPORT COSTS

	Governance costs
	£
Charitable Activity	5,332

Support costs, included in the above, are as follows:

	31.3.23 Charitable Activity	31.3.22 Total activities
	£	£
Auditors' remuneration	5,332	5,692

11. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' remuneration	5,332	5,692
Depreciation - owned assets	5,810	6,412
Other operating leases	128,232	138,926
Surplus on disposal of fixed assets	-	(420)

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees are paid expenses for attending meetings and duties directly related to their duties as a trustee. No trustee was reimbursed expenses in the year (2022: £Nil).

13. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	486,740	441,120
Social security costs	26,287	22,535
Other pension costs	6,884	7,146
	519,911	470,801

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

	31.3.23	31.3.22
Full time	12	12
Part time	26	24
	38	36

No employees received emoluments in excess of £60,000

continued...

13. STAFF COSTS - continued

The key management personnel of the Charity comprised the Chief Executive Officer, the Transport Manager, the Finance Manager and the Marketing Manager. The total employee benefits of the key management personnel of the Charity were £114,164 (2022: £101,744).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,382	-	4,382
Charitable activities			
Charitable Activity	778,928	20,000	798,928
Investment income	17	-	17
Other income	13,378	-	13,378
Total	796,705	20,000	816,705
EXPENDITURE ON			
Charitable activities			
Charitable Activity	794,034	28,100	822,134
NET INCOME/(EXPENDITURE)	2,671	(8,100)	(5,429)
RECONCILIATION OF FUNDS			
Total funds brought forward	218,532	13,100	231,632
TOTAL FUNDS CARRIED FORWARD	221,203	5,000	226,203

15. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	21,675	8,666	30,341
Additions	1,025	4,983	6,008
At 31 March 2023	22,700	13,649	36,349
DEPRECIATION			
At 1 April 2022	9,382	6,141	15,523
Charge for year	3,869	1,941	5,810
At 31 March 2023	13,251	8,082	21,333
NET BOOK VALUE			
At 31 March 2023	9,449	5,567	15,016
At 31 March 2022	12,293	2,525	14,818

continued...

16. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

Community Connexions Trading Limited
Registered office: Suite 12, Corinium House, Corinium Avenue, Barnwood Point, Gloucester, GL4 3HX
Nature of business: Dormant

Class of share:	% holding
Ordinary £1	100

	31.3.23 £	31.3.22 £
Aggregate capital and reserves	1	1

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	91,198	104,844
Other debtors	27,964	18,738
VAT	14,023	11,555
Prepayments and accrued income	22,943	24,030
	156,128	159,167

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans and overdrafts (see note 20)	5,791	2,372
Trade creditors	28,154	27,630
Social security and other taxes	7,994	7,576
Other creditors	1,687	2,446
Accruals and deferred income	121,676	9,375
	165,302	49,399

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Included in accruals and deferred income is:

	31.3.23	31.3.22
	£	£
Income deferred in the year	112,199	-
Balance carried forward at 31 March 2023	112,199	-

Deferred income relates to a Motability grant and the Slimbridge Shuttle service.

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans (see note 20)	41,372	47,628

20. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,791	2,372
Amounts falling between one and two years:		
Bank loans	5,937	5,779
Amounts falling due between two and five years:		
Bank loans	18,728	18,229
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	16,707	23,620

The loan was a Bounce Back loan from HSBC and was drawn down in September 2020 in response to the Covid-19 pandemic. The Board of Trustees have agreed to extend the original loan period to 10 years, although it can be repaid during this period. Only the interest at 2.5% was being paid until October 2022 and then capital and interest are being repaid for the remainder of the loan period.

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	94,953	84,950
Between one and five years	21,438	85,658
In more than five years	-	2,103
	116,391	172,711

continued...

22. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	206,385	(16,132)	(6,008)	184,245
Designated Fund - Capital Reserve	14,818	(5,810)	6,008	15,016
	221,203	(21,942)	-	199,261
Restricted funds				
Stroud Hospital League of Friends	5,000	(5,000)	-	-
TOTAL FUNDS	226,203	(26,942)	-	199,261

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	833,640	(849,772)	(16,132)
Designated Fund - Capital Reserve	-	(5,810)	(5,810)
	833,640	(855,582)	(21,942)
Restricted funds			
Stroud Hospital League of Friends	-	(5,000)	(5,000)
Thriving Communities	7,500	(7,500)	-
The Julia and Hans Rausing Trust	15,000	(15,000)	-
The Hospital Saturday Fund	2,000	(2,000)	-
National Lottery Community Fund	10,000	(10,000)	-
North Cotswolds set up grant	2,972	(2,972)	-
	37,472	(42,472)	(5,000)
TOTAL FUNDS	871,112	(898,054)	(26,942)

continued...

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	201,352	5,033	206,385
Designated Fund - Capital Reserve	17,180	(2,362)	14,818
	218,532	2,671	221,203
Restricted funds			
Lottery Covid-19 Relief Funding	6,500	(6,500)	-
Tidal Training	6,600	(6,600)	-
Stroud Hospital League of Friends	-	5,000	5,000
	13,100	(8,100)	5,000
TOTAL FUNDS	231,632	(5,429)	226,203

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	796,705	(791,672)	5,033
Designated Fund - Capital Reserve	-	(2,362)	(2,362)
	796,705	(794,034)	2,671
Restricted funds			
Lottery Covid-19 Relief Funding	-	(6,500)	(6,500)
Tidal Training	-	(6,600)	(6,600)
Thriving Communities	7,500	(7,500)	-
Stroud Hospital League of Friends	5,000	-	5,000
Gloucestershire Community Fund	2,500	(2,500)	-
The Weinstock Fund	5,000	(5,000)	-
	20,000	(28,100)	(8,100)
TOTAL FUNDS	816,705	(822,134)	(5,429)

Details of Designated Funds

Capital reserve
An amount equal to the value of tangible fixed assets is held as a designated reserve.

Details of Restricted Funds

Thriving Communities
A grant from Gloucestershire County Council to be used towards volunteer expenses and training and additional running costs of minibuses which carry groups or those living with disability.

Stroud Hospital League of Friends
A grant restricted to the Stroud Service.

continued...

22. MOVEMENT IN FUNDS - continued

National Lottery Community Fund
A grant towards staff costs.

The Julia and Hans Rausing Trust
A donation towards transport to health appointments.

The Hospital Saturday Fund
A grant towards core running costs for accessible minibus provision for vulnerable community members in Gloucestershire to attend medical appointments.

North Cotswolds set up grant
This was section 106 money for a volunteer recruitment campaign centred on Tetbury.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

(i) The activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder (s), when the surplus is transferred to unrestricted funds;

(ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, which the deficit is eliminated by transfer from unrestricted funds: and

(iii) to transfer the value of tangible fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose.

23. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £6,884 (2022: £7,146). Contributions payable to the fund at the balance sheet date were £1,686 (2022: £2,445).

24. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. As far as the trustees are aware no such liability exists at the year-end.

25. RELATED PARTY DISCLOSURES

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

COMMUNITY CONNEXIONS

England & Wales - Charity number 1119310

Accounts

REGISTERED COMPANY NUMBER: 05880006 (England and Wales)
REGISTERED CHARITY NUMBER: 1119310

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

COMMUNITY CONNEXIONS

Andorran Limited (Statutory Auditor)
Chartered Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	Cavus Batki (Chair) Rachel Claire Brindley Peter Redding Day (resigned 24.2.22) Tim Harman Barry Seamons Geoffrey Peter Sparkes Claire Thompson Alan Charles Machin Jacqueline Millar (Treasurer) Barry Chapman (appointed 30.11.21) Paul James (appointed 30.11.21) Sarah Rowan (appointed 25.1.22) Sarah Whitelock (appointed 25.1.22)
REGISTERED OFFICE	Suite 132 Corinium House Corinium Avenue Barnwood Point Gloucester Gloucestershire GL4 3HX
REGISTERED COMPANY NUMBER	05880006 (England and Wales)
REGISTERED CHARITY NUMBER	1119310
AUDITORS	Andorran Limited (Statutory Auditor) Chartered Accountants 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
CHIEF EXECUTIVE OFFICER	Paul Riddick
BANKERS	HSBC UK 2 The Promenade Cheltenham Gloucestershire GL50 1LR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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

Objectives and aims

The objectives of the charity according to its Memorandum and Articles of Association are to provide transport services and volunteering opportunities in the County of Gloucestershire and surrounding areas (hereinafter called 'area of benefit') and to promote any charitable purpose for the benefit of the community in the area of benefit.

Significant activities

The core activity of the charity is the provision of transport for people with mobility problems in the area of benefit, thereby tackling loneliness and social isolation and promoting independence and an improved quality of life.

Public benefit

In planning the charity's activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This financial year has again been dominated by the pandemic, moving out of restrictions back to a semblance of normality. However, this new normal looked very different for us - some services did not restart (for example, library clubs) and passenger numbers were down considerably against pre-lockdown levels. Additionally, several volunteers (some very longstanding) decided not to return. In total the charity lost about a third of its active volunteer drivers. This presented some issues as demand for health appointments increased as hospitals, in particular, played catch-up with treatments. 2021 also saw the migration of office functions move from Sandford Park to managed office space at Barnwood Point. Some vehicles remain operational from Sandford Park but additional parking was found at Barnwood Point and at EDF in Barnwood.

Mindful of the impact the pandemic has had on public transport in general, the government and Gloucestershire County Council continued to provide financial assistance, and we have been grateful for this support. Additionally, we have been financially supported by several charities - Arnold Clark, Gloucestershire Community Fund, Thriving Communities, and the Stroud League of Friends. We very much appreciate this assistance which has allowed us to provide essential transport for the most vulnerable in our communities.

Unsurprisingly the number of passengers was lower than pre-pandemic. Most library club services did not run throughout the year and passenger numbers on contracted routes were down. This might reflect a change in the public's behaviour although, as mentioned, demand for transport to health appointments increased. Towards the latter part of the year demand also increased for recreational day trips as people, fed up with being unable to leave their homes, wanted to go out again.

Governance

The Board worked remotely during the pandemic but gradually returned to meeting in person. The AGM was also conducted in a hybrid way with the Board meeting face to face and guests joining the meeting remotely. All governance complied with Charity Commission guidance. In the 2021/22 year several new Trustees joined the Board: Sarah Rowan, Sarah Whitelock, Barry Chapman and Paul James.

ACHIEVEMENTS AND PERFORMANCE - continued
Charitable activities - continued

Our People
We would like to thank our staff and volunteers for their commitment through another challenging year. They have all had to work very differently, using PPE and sanitising vehicles regularly. They have also had to adapt to different rules at hospitals, GP surgeries, schools etc. Office staff have also had to adapt; sometimes working in the office and at other times working from home. We hope the passengers suffered little disruption during this period in the knowledge the charity has continued to provide essential services (as it did throughout lockdown) to the best of its ability.

Our staff and volunteers have adapted through changing rules and regulations whilst still providing a personalised service to our customers. This is something they should all feel proud about. We are very grateful for their commitment; the charity can move forward, safe in the knowledge it has the support and enthusiasm of staff and volunteers to achieve it.

FINANCIAL REVIEW
Financial position
This has been a difficult year for the Charity as the post Covid recovery has been slower than projected with many services only commencing in the latter part of the year. This combined with unpredicted inflationary pressures particularly in fuel costs has resulted in a small deficit being reported for the year.

During the year 2021/22 the Charity generated an income of £816,705 and had a total expenditure of £822,134 resulting in a deficit of £5,429 for the year.

The principal source of funding has been from the core charitable activities provided through grants and fares for individual services. During the year demand has continued to rise post Covid however this is not yet back to pre-Covid levels and this is expected to continue to improve over the next year.

Reserves policy
The Trustees consider the financial integrity of the charity as part of their ongoing review of the risks facing the organisation. The aim of the Trustees is to increase the Charity's free reserves (being those unrestricted reserves that are not represented by the value of the fixed assets) to equate to gross budgeted expenditure for three months.

The total unrestricted reserves held at 31 March 2022 were £226,203 of which £206,385 were free reserves and £14,818 designated capital reserves. Restricted reserves were in relation to Stroud League of Friends - £5,000 for the transport of Stroud area residents to health appointments.

Our free reserves at 31 March 2022 were £206k. Three months gross budgeted expenditure currently equates to £213,474. This is encouraging particularly given the continued drive to 'business as usual' post Covid and the continuing inflationary pressures.

FUTURE PLANS

Our vision is that everyone in Gloucestershire has the personalised transport services they need to lead full and active lives. We know demand for our services is increasing and will continue to increase for many years to come, and we must rise to that challenge. But we also know our services are stronger in some areas than others. We will strive to ensure our service provision is equitable across the county, so more people can benefit and, in doing so, we will combat social and rural isolation, reduce loneliness and allow people to access a better quality of life. We would intend to extend our reach through grant funding and the charity has submitted bids for this purpose.

The charity has seen a particular growth in demand for transport to health appointments, both for outpatient treatment and GP surgeries for vaccinations. With fewer volunteer drivers available to provide such transport this has proved a challenge. The charity intends to launch a recruitment campaign for new volunteers so we can meet that demand.

We look forward to a new normal which will allow proper planning for the long-term, sustainable future of the charity. We remain committed to providing transport services to those who need us most across the county.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 18 July 2006, as amended by special resolutions on 28 September 2006, 2 March 2007, 28 September 2009, 25 March 2014 and 2 October 2018 and a board resolution on 15 December 2009.

On 19 June 2015 by Special Resolution, the charity changed its name from Third Sector Services to Community Connexions.

Recruitment and appointment of new trustees

Power of appointment of new trustees is vested in the surviving or continuing trustees.

Organisational structure

In accordance with its constitution the charity is controlled by a Board of Trustees that meets at least quarterly. There are between five and fifteen trustees at any one time, all of whom are elected every year at the Annual General Meeting. One third of the board must retire at each Annual General Meeting but in accordance with the Memorandum and Articles of Association may be re-elected.

The Board meets quarterly but has four committees which report to the Board on their portfolios, The committees are Finance, Community Engagement, Policy and HR, and Business Development and Operations. Each Committee is chaired by a Trustee (utilising their areas of expertise), has at least one further Trustee as a member, together with the appropriate staff members. In this way the Trustees' knowledge and experience can be utilised to take the charity forward.

Pay for all staff is set by the full Board after taking advice from the Finance committee. That committee benchmarks salaries (especially for senior staff) whilst remaining mindful of the charity's budget.

Recruitment, induction and training of new trustees

The charity has a structured trustee recruitment process. The maximum term of service means three trustees will leave by 2023 and the charity has successfully recruited four new excellent quality Trustees. Their knowledge and experience will greatly contribute to the charity. Trustees are appointed following written application and interview and upon receipt of satisfactory references. As part of the recruitment process, they meet with the Chief Executive, existing trustees and visit the office, to help them gain a detailed insight into the services Community Connexions offers as well as the role and responsibilities of a trustee. New trustees are supported by the Chair and Chief Executive to understand their role and responsibilities. As part of their induction programme, they meet with key members of the staff and volunteer team, experience some of the transport services from the service user perspective and are also given copies of all key charity documents and signposted to relevant Charity Commission guidance.

Related parties

The charity has no subsidiary undertakings or related organisations, save for its dormant subsidiary company, Community Connexions Trading Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees acknowledge their responsibility to manage risk on behalf of the organisation. They have analysed risks between:

- governance
- operations
- finance
- external factors
- internal factors
- compliance
- road risk (with regard to Community Transport)

The trustees monitor the charity's exposure to risk going forward. They are content that they identified and mitigated against the major risks faced by the organisation during the year. They are satisfied that systems are in place to manage exposure.

In 2021/22 the major risks were identified as;
- Section 22 permits being refused by the Traffic Commissioner.
- Further lockdowns/restrictions and the government/council's financial response.
- Loss of Sandford Park parking for accessible minibuses.
- Staff sickness effecting ability to run services.
- Move of office function from Sandford Park to Barnwood Point.

Through careful management none of those risks had any major impact upon the charity but, of course, some remain a risk going forward.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 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.

AUDITORS

The auditors, Andorran Limited (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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

Approved by order of the board of trustees on 08/Nov/2022 and signed on its behalf by:

.....
Cavus Batki - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY CONNEXIONS

Opinion

We have audited the financial statements of Community Connexions (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 Auditors' 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 conditions that, individually or collectively, may cast significant doubt on the charitable company'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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

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 a Report of the Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Enquiries of management including a pre audit meeting;
- Obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- Understanding how the company complies with its regulatory framework by making enquiries of management;
- Considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

Auditors' responsibilities for the audit of the financial statements - continued

- We assessed the susceptibility of the company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:
- Challenging management assumptions and estimates;
- Identifying and testing unusual journal entries;
- Assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- Reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a small company;

In addition, we also considered other non financial laws relevant to the company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

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 Report of the Independent Auditors.

Use of our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Roger Downes FCA (Senior Statutory Auditor)
for and on behalf of Andorran Limited (Statutory Auditor)
Chartered Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

9 November 2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	4,382	-	4,382	5,694
Charitable activities					
Charitable Activity		778,928	20,000	798,928	800,525
Investment income	5	17	-	17	32
Other income	7	13,378	-	13,378	62,802
Total		796,705	20,000	816,705	869,053
EXPENDITURE ON					
Charitable activities	8				
Charitable Activity		794,034	28,100	822,134	745,787
NET INCOME/(EXPENDITURE)		2,671	(8,100)	(5,429)	123,266
RECONCILIATION OF FUNDS					
Total funds brought forward		218,532	13,100	231,632	108,366
TOTAL FUNDS CARRIED FORWARD		221,203	5,000	226,203	231,632

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	15	14,818	-	14,818	17,180
CURRENT ASSETS					
Debtors	16	159,167	-	159,167	121,937
Cash at bank and in hand		144,244	5,000	149,244	189,180
		303,411	5,000	308,411	311,117
CREDITORS					
Amounts falling due within one year	17	(49,398)	-	(49,398)	(46,665)
NET CURRENT ASSETS		254,013	5,000	259,013	264,452
TOTAL ASSETS LESS CURRENT LIABILITIES		268,831	5,000	273,831	281,632
CREDITORS					
Amounts falling due after more than one year	18	(47,628)	-	(47,628)	(50,000)
NET ASSETS		221,203	5,000	226,203	231,632
FUNDS	21				
Unrestricted funds:					
General fund				206,385	201,352
Designated Fund - Capital Reserve				14,818	17,180
				221,203	218,532
Restricted funds				5,000	13,100
TOTAL FUNDS				226,203	231,632

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8th NOVEMBER 2022 and were signed on its behalf by:

.....
Jacqueline Millar - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(35,713)	71,616
Interest paid		(610)	-
Net cash (used in)/provided by operating activities		(36,323)	71,616
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,050)	(12,450)
Sale of tangible fixed assets		420	250
Interest received		17	32
Net cash used in investing activities		(3,613)	(12,168)
Cash flows from financing activities			
New loans in year		-	50,000
Net cash provided by financing activities		-	50,000
Change in cash and cash equivalents in the reporting period		(39,936)	109,448
Cash and cash equivalents at the beginning of the reporting period		189,180	79,732
Cash and cash equivalents at the end of the reporting period		149,244	189,180

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(5,429)	123,266
Adjustments for:		
Depreciation charges	6,412	4,475
Profit on disposal of fixed assets	(420)	(250)
Interest received	(17)	(32)
Interest paid	610	-
Increase in debtors	(37,230)	(7,314)
Increase/(decrease) in creditors	361	(48,529)
Net cash (used in)/provided by operations	(35,713)	71,616

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	189,180	(39,936)	149,244
	189,180	(39,936)	149,244
Debt			
Debts falling due within 1 year	-	(2,372)	(2,372)
Debts falling due after 1 year	(50,000)	2,372	(47,628)
	(50,000)	-	(50,000)
Total	139,180	(39,936)	99,244

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. CHARITY INFORMATION

The Charity is a company limited by guarantee (company number: 05880006 England & Wales) and a charity registered with the Charity Commission in England and Wales (charity number: 1119310). The registered office is Suite 132 Corinium House, Corinium Avenue, Barnwood Point, Gloucester, Gloucestershire, GL4 3HX.

2. ACCOUNTING POLICIES

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

Going concern
The Trustees have considered the future forecasts to assess the on-going viability of the Charity. A budget was prepared for 2022/23 and a forecast for 2023/24 which show small surpluses expected for both periods. Management accounts have been prepared up to five months post year end, to 31 August 2022, which show results broadly in line with budgets given the agreed income uplifts from Gloucestershire County Council. As a result of this activity the Trustees are confident that there are no material uncertainties about the ability to continue and that the Charity remains a going concern.

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

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

Governance costs
These costs are incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory compliance.

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

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

Assets costing greater than £500 are capitalised as tangible fixed assets. Those costing less than £500 are written off to the SOFA in the year that the expenditure is incurred.

Taxation
As a recognised charity, the organisation is exempt from Corporation Tax as far as it relates to its charitable objects. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

continued...

2. ACCOUNTING POLICIES - continued

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and 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.

Liabilities
Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt.

Financial instruments
The Charity 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.

continued...

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

Depreciation of tangible fixed assets is based on the Charity's judgement of their useful lives and residual values. The depreciation rates used are disclosed in the tangible fixed asset policy above and the carrying values of the assets are disclosed in note 15.

4. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	4,382	5,694

5. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	17	32

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Charitable Activity	396,625	424,619
Fares	Charitable Activity	385,749	363,548
Registration fees	Charitable Activity	16,452	12,304
Fundraising	Charitable Activity	102	54
		798,928	800,525

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Gloucestershire County Council- SLA grants	305,471	357,888
Social Services Transport	29,756	18,309
Bus Service Operators Grant	15,372	15,372
Rotary Club of Cheltenham North	-	9,500
Tidal Training	-	6,600
National Lottery	-	6,500
Gloucestershire Community Foundation	-	5,000
Barnwood Trust	-	2,500
Summerfield Trust	-	2,000
Tewksbury Borough Council	-	950
Gloucestershire County Council-Covid-19 Bus Service Support Grant	14,951	-
Gloucestershire County Council- Bus Recovery Grant	11,075	-
Thriving Communities	7,500	-
Stroud Hospital League of Friends	5,000	-
The Weinstock Fund	5,000	-
Gloucestershire Community Fund	2,500	-
	396,625	424,619

continued...

7. OTHER INCOME

	31.3.22	31.3.21
	£	£
Other income	13,378	62,802

Government grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme	13,378	62,802
	13,378	62,802

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Charitable Activity	816,442	5,692	822,134

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	470,801	434,468
Vehicle leasing	138,926	141,530
Other vehicle expenses	102,111	86,244
Insurance	2,305	2,131
Telephone	6,024	9,765
Postage and stationery	3,654	3,826
Advertising	893	4,437
Sundries	1,343	778
Bank charges	1,544	1,194
Motor and travel expenses	10	-
Property costs	29,486	18,334
Computer costs	12,270	14,064
Volunteer driver expenses	37,084	19,496
Training and recruitment	3,149	158
Legal and consultancy	240	-
Depreciation	6,412	4,475
Loss on sale of assets	(420)	(250)
Interest payable and similar charges	610	-
	816,442	740,650

continued...

10. SUPPORT COSTS

	Governance costs	
	£	
Charitable Activity	5,692	

Support costs, included in the above, are as follows:

	31.3.22 Charitable Activity	31.3.21 Total activities
	£	£
Auditors' remuneration	5,692	5,137

11. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	5,692	5,137
Depreciation - owned assets	6,412	4,475
Other operating leases	138,926	141,530
Surplus on disposal of fixed assets	(420)	(250)

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees are paid expenses for attending meetings and duties directly related to their duties as a trustee. No trustee was reimbursed expenses in the year (2021: £Nil).

13. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	441,120	410,617
Social security costs	22,535	18,274
Other pension costs	7,146	5,577
	470,801	434,468

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

	31.3.22	31.3.21
Full time	12	11
Part time	24	28
	36	39

No employees received emoluments in excess of £60,000

continued...

13. STAFF COSTS - continued

The key management personnel of the Charity comprised the Chief Executive Officer, the Transport Manager and the Finance Manager. The total employee benefits of the key management personnel of the Charity were £101,744 (2021: £101,816).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,694	-	5,694
Charitable activities			
Charitable Activity	769,975	30,550	800,525
Investment income	32	-	32
Other income	62,802	-	62,802
Total	838,503	30,550	869,053
EXPENDITURE ON			
Charitable activities			
Charitable Activity	740,110	5,677	745,787
NET INCOME	98,393	24,873	123,266
Transfers between funds	14,163	(14,163)	-
Net movement in funds	112,556	10,710	123,266
RECONCILIATION OF FUNDS			
Total funds brought forward	105,976	2,390	108,366
TOTAL FUNDS CARRIED FORWARD	218,532	13,100	231,632

continued...

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	1,250	42,220	6,666	50,136
Additions	-	2,050	2,000	4,050
Disposals	(1,250)	(22,595)	-	(23,845)
At 31 March 2022	-	21,675	8,666	30,341
DEPRECIATION				
At 1 April 2021	1,094	28,196	3,666	32,956
Charge for year	156	3,781	2,475	6,412
Eliminated on disposal	(1,250)	(22,595)	-	(23,845)
At 31 March 2022	-	9,382	6,141	15,523
NET BOOK VALUE				
At 31 March 2022	-	12,293	2,525	14,818
At 31 March 2021	156	14,024	3,000	17,180

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	104,844	66,975
Other debtors	18,738	22,208
VAT	11,555	10,278
Prepayments and accrued income	24,030	22,476
	159,167	121,937

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans and overdrafts (see note 19)	2,372	-
Trade creditors	27,630	27,489
Social security and other taxes	7,576	6,879
Other creditors	2,445	1,465
Accruals and deferred income	9,375	10,832
	49,398	46,665

continued...

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans (see note 19)	47,628	50,000

19. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	2,372	-
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,779	5,348
Amounts falling due between two and five years:		
Bank loans - 2-5 years	18,229	16,867
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	23,620	27,785

The loan was a Bounce Back loan from HSBC and was drawn down in September 2020 in response to the Covid-19 pandemic. The Board of Trustees have agreed to extend the original loan period to 10 years, although it can be repaid during this period. Only the interest at 2.5% is being paid until October 2022 and then capital and interest are being repaid for the remainder of the loan period.

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	84,950	90,810
Between one and five years	85,658	160,318
In more than five years	2,103	7,710
	172,711	258,838

continued...

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	201,352	5,033	206,385
Designated Fund - Capital Reserve	17,180	(2,362)	14,818
	218,532	2,671	221,203
Restricted funds			
Lottery Covid-19 Relief Funding	6,500	(6,500)	-
Tidal Training	6,600	(6,600)	-
Stroud Hospital League of Friends	-	5,000	5,000
	13,100	(8,100)	5,000
TOTAL FUNDS	231,632	(5,429)	226,203

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	796,705	(791,672)	5,033
Designated Fund - Capital Reserve	-	(2,362)	(2,362)
	796,705	(794,034)	2,671
Restricted funds			
Lottery Covid-19 Relief Funding	-	(6,500)	(6,500)
Tidal Training	-	(6,600)	(6,600)
Thriving Communities	7,500	(7,500)	-
Stroud Hospital League of Friends	5,000	-	5,000
Gloucestershire Community Fund	2,500	(2,500)	-
The Weinstock Fund	5,000	(5,000)	-
	20,000	(28,100)	(8,100)
TOTAL FUNDS	816,705	(822,134)	(5,429)

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	96,771	98,393	6,188	201,352
Designated Fund - Capital Reserve	9,205	-	7,975	17,180
	105,976	98,393	14,163	218,532
Restricted funds				
Accessible car fund	1,713	12,450	(14,163)	-
Volunteer Champions	677	(677)	-	-
Lottery Covid-19 Relief Funding	-	6,500	-	6,500
Tidal Training	-	6,600	-	6,600
	2,390	24,873	(14,163)	13,100
TOTAL FUNDS	108,366	123,266	-	231,632

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	838,503	(740,110)	98,393
Restricted funds			
Accessible car fund	12,450	-	12,450
Volunteer Champions	5,000	(5,677)	(677)
Lottery Covid-19 Relief Funding	6,500	-	6,500
Tidal Training	6,600	-	6,600
	30,550	(5,677)	24,873
TOTAL FUNDS	869,053	(745,787)	123,266

Details of Designated Funds

Capital reserve
An amount equal to the value of tangible fixed assets is held as a designated reserve.

Details of Restricted Funds
Lottery Covid-19 Relief Funding
A successful bid through the National Lottery towards volunteer recruitment awarded in August 2020 and to be spent within 12 months of the award.

Tidal Training
Donation for the specific purpose of funding the lease of a minibus for a 12 month period, commencing April 2021.

continued...

21. MOVEMENT IN FUNDS - continued

Thriving Communities
A grant to be used towards volunteer expenses and training and additional running costs of minibuses which carry groups or those living with disability.

Stroud Hospital League of Friends
A grant restricted to the Stroud Service.

Gloucestershire Community Fund
A grant towards Stroud journeys.

The Weinstock Fund
A grant towards providing transport to essential health appointments.

22. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £7,146 (2021: £5,577). Contributions payable to the fund at the balance sheet date were £2,445 (2021: £1,465)

23. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. As far as the trustees are aware no such liability exists at the year-end.

24. RELATED PARTY DISCLOSURES

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

COMMUNITY CONNEXIONS

England & Wales - Charity number 1119310

Accounts

REGISTERED COMPANY NUMBER: 05880006 (England and Wales)
REGISTERED CHARITY NUMBER: 1119310

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

COMMUNITY CONNEXIONS

Andorran Limited (Statutory Auditor)
Chartered Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

COMMUNITY CONNEXIONS

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FOR THE YEAR ENDED 31 MARCH 2021

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COMMUNITY CONNEXIONS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES	Cavus Batki (Chair) Rachel Claire Brindley Peter Redding Day Tim Harman Barry Seamons Geoffrey Peter Sparkes Claire Thompson Alan Charles Machin Jacqueline Millar (Treasurer)
REGISTERED OFFICE	Suite 132 Corinium House Corinium Avenue Barnwood Point Gloucester Gloucestershire GL4 3HX
REGISTERED COMPANY NUMBER	05880006 (England and Wales)
REGISTERED CHARITY NUMBER	1119310
AUDITORS	Andorran Limited (Statutory Auditor) Chartered Accountants 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the charity according to its Memorandum and Articles of Association are to provide transport services and volunteering opportunities in the County of Gloucestershire and surrounding areas (hereinafter called 'area of benefit') and to promote any charitable purpose for the benefit of the community in the area of benefit.

Significant activities

The core activity of the charity is the provision of transport for people with mobility problems in the area of benefit, thereby tackling loneliness and social isolation and promoting independence and an improved quality of life.

Public benefit

In planning the charity's activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This financial year has been dominated by the pandemic. This had affected us since the latter part of the previous financial year, but lockdowns meant most of our services were suspended for much of the year. Most paid staff were furloughed, and most volunteers shielded. Despite this, our charity managed to provide essential services - delivering food parcels to vulnerable people who couldn't get out, taking people to vital health appointments, taking the children of essential workers to school, and providing essential journeys to those who had no other means of transport. This was no easy task and involved careful risk assessments and the use of PPE. Office staff worked predominantly from home, with the I.T. and telephony working well. We are extremely grateful to the staff and volunteers who continued to provide all our services during the pandemic.

Our charity was supported by Gloucestershire County Council throughout this difficult period. It was also thanks to the generosity of local grant givers, other charities, and local businesses that Community Connexions maintained its services. Just a few examples - an accessible car was purchased thanks to Rotary (Cheltenham North), the Summerfield Trust and Tewkesbury Borough Council. A new minibus was sponsored by Tidal Training. These additional vehicles have allowed us (and will continue to allow us) to serve more vulnerable people, particularly as demand for our services increased significantly as restrictions eased (particularly for vaccination appointments). Other funders and organisations have helped us through these challenging times, and we are grateful for their support.

ACHIEVEMENTS AND PERFORMANCE - continued
Charitable activities - continued

Performance
Following a loss in the last two years, this financial year has seen us make a surplus. Due to the pandemic, our usual income streams were interrupted but were supplemented thanks to the support of the County Council, funders, other charities and local businesses. The furlough scheme also assisted. This, together with reduced costs (salaries and vehicle costs), has resulted in a surplus. However, this should be treated as an anomaly in a most challenging year.

In terms of service delivery, most of the year has seen reduced demand and reduced services. Towards the end of the period most bus-based services resumed but volunteer numbers were reduced, despite a successful volunteer recruitment campaign. It is anticipated most volunteers will resume with us during the summer of 2021. Nevertheless, the charity can be proud of its achievements during a national crisis.

Governance
The board has also worked remotely during the pandemic and through Teams has continued its oversight of the charity. The AGM was also conducted remotely, although it was held slightly later in the year. All governance complied with Charity Commission guidance. There were no changes to the Board during the year.

Our People
We would like to thank our staff and volunteers for their commitment through a very challenging, and unprecedented, year. They have adapted to a different working environment in order to continue to serve our passengers and the best interests of the charity. Drivers, P.A.'s and volunteers have been carrying out dynamic risk assessments, sterilising vehicles, wearing PPE and socially distancing in order to carry out their essential work. Office staff have been working from home and dealing with changed logistical requirements. They have all done so without complaint for the benefit of the service-users. We believe the charity, staff and volunteers will be able to look back with pride on their contribution to our communities during the pandemic. The charity looks forward to a return to a normality where it can, once again, serve those who need us most, safe in the knowledge it has the support and enthusiasm of staff and volunteers to achieve it.

FINANCIAL REVIEW
Reserves policy
The Trustees consider the financial integrity of the charity as part of their ongoing review of the risks facing the organisation. Consequently, they are seeking to increase the charity's free reserves (being those unrestricted reserves that are not represented by the value of fixed assets) to equate to gross budgeted expenditure for three months.

Our free reserves at 31 March 2021 were £201K. Three months gross budgeted expenditure currently equates to £161k. However, this should be treated as an anomaly in view of the circumstances faced during year and in the context of the losses in the two previous financial years.

FUTURE PLANS
Our vision is that everyone in Gloucestershire has the personalised transport services they need to lead full and active lives. We know demand for our services is increasing and will continue to increase for many years to come, and we must rise to that challenge. But we also know our services are stronger in some areas than others. We will strive to ensure our service provision is equitable across the county, so more people can benefit and, in doing so, we will combat social and rural isolation, reduce loneliness and allow people to access a better quality of life.

We look forward to a new normal which will allow proper planning for the long-term, sustainable future of the charity. We remain committed to providing transport services to those who need us most across the county.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Memorandum and Articles of Association dated 18 July 2006, as amended by special resolutions on 28 September 2006, 2 March 2007, 28 September 2009, 25 March 2014 and 2 October 2018 and a board resolution on 15 December 2009.

On 19 June 2015 by Special Resolution, the charity changed its name from Third Sector Services to Community Connexions.

Recruitment and appointment of new trustees

Power of appointment of new trustees is vested in the surviving or continuing trustees.

Organisational structure

In accordance with its constitution the charity is controlled by a Board of Trustees that meets at least quarterly. There are between five and fifteen trustees at any one time, all of whom are elected every year at the Annual General Meeting. One third of the board must retire at each Annual General Meeting but in accordance with the Memorandum and Articles of Association may be re-elected.

Recruitment, induction and training of new trustees

The charity has a structured trustee recruitment process. The maximum term of service means three trustees will leave by 2023 and thus the charity is currently actively recruiting for 3 new trustees to join the Board over the next 18 months to minimise risk and maintain continuity of knowledge. Trustees are appointed following written application and interview and upon receipt of satisfactory references. As part of the recruitment process, they meet with the Chief Executive, existing trustees and visit the office, to help them gain a detailed insight into the services Community Connexions offers as well as the role and responsibilities of a trustee. New trustees are supported by the Chair and Chief Executive to understand their role and responsibilities. As part of their induction programme, they meet with key members of the staff and volunteer team, experience some of the transport services from the service user perspective and are also given copies of all key charity documents and signposted to relevant Charity Commission guidance.

Related parties

The charity has no subsidiary undertakings or related organisation, save for its dormant subsidiary company, Community Connexions Trading Limited.

Risk management

The trustees acknowledge their responsibility to manage risk on behalf of the organisation. They have analysed risks between:

- governance
- operations
- finance
- external factors
- internal factors
- compliance
- road risk (with regard to Community Transport)

The trustees monitor the charity's exposure to risk going forward. They are content that they identified and mitigated against the major risks faced by the organisation during the year. They are satisfied that systems are in place to manage exposure.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

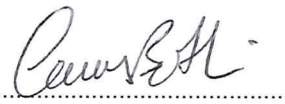
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Andorran Limited (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 28-Sep-2021 and signed on its behalf by:



Cavus Batki - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY CONNEXIONS

Opinion

We have audited the financial statements of Community Connexions (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 Auditors' 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 conditions that, individually or collectively, may cast significant doubt on the charitable company'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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

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 a Report of the Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the charity complies with its regulatory framework by making enquiries of management ;
- considering the culture inherent in the charity and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

Auditors' responsibilities for the audit of the financial statements - continued
We assessed the susceptibility of the charity's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a charity;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the charity. These do not necessarily have a direct influence on the financial statements but might affect the charity's ability to operate.

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 Report of the Independent Auditors.

Use of our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Roger Downes FCA (Senior Statutory Auditor)
for and on behalf of Andorran Limited (Statutory Auditor)
Chartered Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 29 September 2021

COMMUNITY CONNEXIONS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,694	-	5,694	1,484
Charitable activities	4				
Charitable Activity		769,975	30,550	800,525	915,331
Investment income	3	32	-	32	56
Other income	5	62,802	-	62,802	1,525
Total		838,503	30,550	869,053	918,396
EXPENDITURE ON					
Charitable activities	6				
Charitable Activity		740,110	5,677	745,787	935,797
NET INCOME/(EXPENDITURE)		98,393	24,873	123,266	(17,401)
Transfers between funds	19	14,163	(14,163)	-	-
Net movement in funds		112,556	10,710	123,266	(17,401)
RECONCILIATION OF FUNDS					
Total funds brought forward		105,976	2,390	108,366	125,767
TOTAL FUNDS CARRIED FORWARD		218,532	13,100	231,632	108,366

The notes form part of these financial statements

COMMUNITY CONNEXIONS

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	17,180	-	17,180	9,205
CURRENT ASSETS					
Debtors	14	121,937	-	121,937	114,623
Cash at bank and in hand		174,973	14,207	189,180	79,732
		296,910	14,207	311,117	194,355
CREDITORS					
Amounts falling due within one year	15	(45,558)	(1,107)	(46,665)	(95,194)
NET CURRENT ASSETS		251,352	13,100	264,452	99,161
TOTAL ASSETS LESS CURRENT LIABILITIES		268,532	13,100	281,632	108,366
CREDITORS					
Amounts falling due after more than one year	16	(50,000)	-	(50,000)	-
NET ASSETS		218,532	13,100	231,632	108,366
FUNDS	19				
Unrestricted funds:					
General fund				201,352	96,771
Designated Fund - Capital Reserve				17,180	9,205
				218,532	105,976
Restricted funds				13,100	2,390
TOTAL FUNDS				231,632	108,366

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 - Sep - 2021 and were signed on its behalf by:

.....
Jacqueline Millar - Trustee

The notes form part of these financial statements

COMMUNITY CONNEXIONS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	71,616	17,183
Net cash provided by operating activities		71,616	17,183
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,450)	(7,687)
Sale of tangible fixed assets		250	1,333
Interest received		32	56
Net cash used in investing activities		(12,168)	(6,298)
Cash flows from financing activities			
New loans in year		50,000	-
Net cash provided by financing activities		50,000	-
Change in cash and cash equivalents in the reporting period		109,448	10,885
Cash and cash equivalents at the beginning of the reporting period		79,732	68,847
Cash and cash equivalents at the end of the reporting period		189,180	79,732

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	123,266	(17,401)
Adjustments for:		
Depreciation charges	4,475	7,546
Profit on disposal of fixed assets	(250)	(1,333)
Interest received	(32)	(56)
Increase in debtors	(7,314)	(5,902)
(Decrease)/increase in creditors	(48,529)	34,329
Net cash provided by operations	71,616	17,183

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	79,732	109,448	189,180
	79,732	109,448	189,180
Debt			
Debts falling due after 1 year	-	(50,000)	(50,000)
	-	(50,000)	(50,000)
Total	79,732	59,448	139,180

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The charity operates contracts on behalf of Gloucestershire County Council. The nature of this means some contracts are lost and others won, predominantly relating to Home to School. This is an on-going process as the Council understands the statutory demands placed upon it. As such, the charity's contract income fluctuates throughout the year. Initial budgets are calculated on known contracts, with amendments made in-year. Currently income is down against forecast but there is a commensurate reduction in costs. Overall though the most recent forecast shows there may be a small deficit. Trustees are aware there might to be a shortfall in funding for financial year 2021/22. They have developed a range of options, including collaboration with Gloucestershire County Council on grant funding, to ensure services continue to be provided with a balanced book. The budget for 2022/23 shows a small surplus. The Board is confident the charity is a Going Concern and have consequently prepared these financial statements on that basis.

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

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

Governance costs
These costs are incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory compliance.

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

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

Assets costing greater than £500 are capitalised as tangible fixed assets. Those costing less than £500 are written off to the SOFA in the year that the expenditure is incurred.

Taxation
As a recognised charity, the organisation is exempt from Corporation Tax as far as it relates to its charitable objects. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

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

continued...

1. ACCOUNTING POLICIES - continued

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

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	5,694	1,484

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	32	56

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Grants	Charitable Activity	424,619	413,331
Fares	Charitable Activity	363,548	485,816
Registration fees	Charitable Activity	12,304	16,063
Fundraising	Charitable Activity	54	121
		800,525	915,331

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Gloucestershire County Council	357,888	351,471
Social Services Transport	18,309	41,472
Bus Service Operators Grant	15,372	15,188
Rotary Club of Cheltenham North	9,500	-
Tidal Training	6,600	-
Basic Lottery Grant	6,500	-
Gloucestershire Community Foundation	5,000	5,200
Barnwood Trust	2,500	-
Summerfield Trust	2,000	-
Tewksbury Borough Council	950	-
	424,619	413,331

continued...

5. OTHER INCOME

	31.3.21	31.3.20
	£	£
Other income	62,802	1,525

Government grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Coronavirus Job Retention Scheme	62,802	1,525
	62,802	1,525

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable Activity	740,650	5,137	745,787

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	434,468	504,046
Vehicle leasing	141,530	143,858
Other vehicle expenses	86,244	133,469
Insurance	2,131	2,174
Telephone	9,765	8,803
Postage and stationery	3,826	4,326
Advertising	4,437	481
Sundries	778	1,622
Bank charges	1,194	2,235
Property costs	18,334	18,911
Computer costs	14,064	22,753
Bad debts	-	229
Loan interest	-	17
Volunteer driver expenses	19,496	77,795
Training and recruitment	158	3,832
Depreciation	4,475	7,546
Loss on sale of assets	(250)	(1,333)
	740,650	930,764

continued...

8. SUPPORT COSTS

	Governance costs
	£
Charitable Activity	5,137

Support costs, included in the above, are as follows:

	31.3.21 Charitable Activity	31.3.20 Total activities
	£	£
Auditors' remuneration	5,137	5,033

9. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Auditors' remuneration	5,137	5,033
Depreciation - owned assets	4,475	7,546
Other operating leases	141,530	143,858
Surplus on disposal of fixed assets	(250)	(1,333)

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees are paid expenses for attending meetings and duties directly related to their duties as a trustee. No trustee was reimbursed expenses in the year (2020: £Nil).

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	410,617	477,280
Social security costs	18,274	21,021
Other pension costs	5,577	5,745
	434,468	504,046

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

	31.3.21	31.3.20
Full time	11	11
Part time	28	32
	39	43

No employees received emoluments in excess of £60,000

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,484	-	1,484
Charitable activities			
Charitable Activity	910,131	5,200	915,331
Investment income	56	-	56
Other income	1,525	-	1,525
Total	913,196	5,200	918,396
EXPENDITURE ON			
Charitable activities			
Charitable Activity	917,958	17,839	935,797
NET INCOME/(EXPENDITURE)	(4,762)	(12,639)	(17,401)
RECONCILIATION OF FUNDS			
Total funds brought forward	110,738	15,029	125,767
TOTAL FUNDS CARRIED FORWARD	105,976	2,390	108,366

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	1,250	41,270	6,666	49,186
Additions	-	12,450	-	12,450
Disposals	-	(11,500)	-	(11,500)
At 31 March 2021	1,250	42,220	6,666	50,136
DEPRECIATION				
At 1 April 2020	781	37,734	1,466	39,981
Charge for year	313	1,962	2,200	4,475
Eliminated on disposal	-	(11,500)	-	(11,500)
At 31 March 2021	1,094	28,196	3,666	32,956
NET BOOK VALUE				
At 31 March 2021	156	14,024	3,000	17,180
At 31 March 2020	469	3,536	5,200	9,205

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	66,975	66,160
Other debtors	22,208	15,753
VAT	10,278	10,507
Prepayments and accrued income	22,476	22,203
	121,937	114,623

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	27,489	33,234
Social security and other taxes	6,879	7,259
Other creditors	1,465	7,677
Accruals and deferred income	10,832	47,024
	46,665	95,194

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans (see note 17)	50,000	-

17. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,348	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	16,867	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	27,785	-

The loan was a Bounce Back loan from HSBC and was drawn down in September 2020 in response to the Covid-19 Pandemic. The Board of Trustees have agreed to extend the original loan period to 10 years, although it can be repaid during this period. Only the interest at 2.5% is being paid until March 2022 and then Capital and Interest are being repaid for the remainder of the loan.

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18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	90,810	88,006
Between one and five years	160,318	238,187
In more than five years	7,710	3,096
	258,838	329,289

19. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	96,771	98,393	6,188	201,352
Designated Fund - Capital Reserve	9,205	-	7,975	17,180
	105,976	98,393	14,163	218,532
Restricted funds				
Accessible car fund	1,713	12,450	(14,163)	-
Volunteer Champions	677	(677)	-	-
Lottery Covid-19 Relief Funding	-	6,500	-	6,500
Tidal Training	-	6,600	-	6,600
	2,390	24,873	(14,163)	13,100
TOTAL FUNDS	108,366	123,266	-	231,632

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	838,503	(740,110)	98,393
Restricted funds			
Accessible car fund	12,450	-	12,450
Volunteer Champions	5,000	(5,677)	(677)
Lottery Covid-19 Relief Funding	6,500	-	6,500
Tidal Training	6,600	-	6,600
	30,550	(5,677)	24,873
TOTAL FUNDS	869,053	(745,787)	123,266

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	101,674	(4,762)	(141)	96,771
Designated Fund - Capital Reserve	9,064	-	141	9,205
	110,738	(4,762)	-	105,976
Restricted funds				
Accessible car fund	1,713	-	-	1,713
Volunteer Manager	1,071	(1,071)	-	-
Volunteer Champions	12,245	(11,568)	-	677
	15,029	(12,639)	-	2,390
TOTAL FUNDS	125,767	(17,401)	-	108,366

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	913,196	(917,958)	(4,762)
Restricted funds			
Volunteer Manager	-	(1,071)	(1,071)
Volunteer Champions	5,200	(16,768)	(11,568)
	5,200	(17,839)	(12,639)
TOTAL FUNDS	918,396	(935,797)	(17,401)

Details of Designated Funds

Capital reserve
An amount equal to the value of tangible fixed assets is held as a designated reserve.

Details of Restricted Funds

Accessible car fund
Monies raised through fundraising and donations towards the purchase of a used accessible vehicle. Funding was received in the year from Rotary Club of Cheltenham North, Summerfield Trust and Tewkesbury Borough Council.

Volunteer Manager
To fund a post to manage and develop the Champions project.

Volunteer Champions
To recruit and support "Champions" from current volunteers who will recruit, co-ordinate and help train volunteers from their district.

continued...

19. MOVEMENT IN FUNDS - continued

Lottery Covid-19 Relief Funding
A successful bid through the National Lottery towards volunteer recruitment awarded in August 2020 and to be spent within 12 months of the award.

Tidal Training
Donation for the specific purpose of funding the lease of a minibus for a 12 month period, commencing April 2021.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

(i) The activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder (s), when the surplus is transferred to unrestricted funds;

(ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, which the deficit is eliminated by transfer from unrestricted funds: and

(iii) to transfer the value of tangible fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose.

20. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. As far as the trustees are aware no such liability exists at the year-end.

21. RELATED PARTY DISCLOSURES

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