

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

COMMUNITY CONNEXIONS

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COMMUNITY CONNEXIONS

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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.

COMMUNITY CONNEXIONS
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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY CONNEXIONS

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITY CONNEXIONS**

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

COMMUNITY CONNEXIONS

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		<u>796,705</u>	<u>20,000</u>	<u>816,705</u>	<u>869,053</u>
EXPENDITURE ON					
Charitable activities	8				
Charitable Activity		794,034	28,100	822,134	745,787
NET INCOME/(EXPENDITURE)		<u>2,671</u>	<u>(8,100)</u>	<u>(5,429)</u>	<u>123,266</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		218,532	13,100	231,632	108,366
TOTAL FUNDS CARRIED FORWARD		<u><u>221,203</u></u>	<u><u>5,000</u></u>	<u><u>226,203</u></u>	<u><u>231,632</u></u>

The notes form part of these financial statements


COMMUNITY CONNEXIONS

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
		<u>303,411</u>	<u>5,000</u>	<u>308,411</u>	<u>311,117</u>
CREDITORS					
Amounts falling due within one year	17	(49,398)	-	(49,398)	(46,665)
NET CURRENT ASSETS		<u>254,013</u>	<u>5,000</u>	<u>259,013</u>	<u>264,452</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>268,831</u>	<u>5,000</u>	<u>273,831</u>	<u>281,632</u>
CREDITORS					
Amounts falling due after more than one year	18	(47,628)	-	(47,628)	(50,000)
NET ASSETS		<u>221,203</u>	<u>5,000</u>	<u>226,203</u>	<u>231,632</u>
FUNDS	21				
Unrestricted funds:					
General fund				206,385	201,352
Designated Fund - Capital Reserve				14,818	17,180
				<u>221,203</u>	<u>218,532</u>
Restricted funds				<u>5,000</u>	<u>13,100</u>
TOTAL FUNDS				<u>226,203</u>	<u>231,632</u>

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

COMMUNITY CONNEXIONS

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		<u>(36,323)</u>	<u>71,616</u>
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		<u>(3,613)</u>	<u>(12,168)</u>
Cash flows from financing activities			
New loans in year		-	50,000
Net cash provided by financing activities		<u>-</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period		<u>(39,936)</u>	<u>109,448</u>
Cash and cash equivalents at the beginning of the reporting period		<u>189,180</u>	<u>79,732</u>
Cash and cash equivalents at the end of the reporting period		<u><u>149,244</u></u>	<u><u>189,180</u></u>

The notes form part of these financial statements

COMMUNITY CONNEXIONS

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
	<u>189,180</u>	<u>(39,936)</u>	<u>149,244</u>
Debt			
Debts falling due within 1 year	-	(2,372)	(2,372)
Debts falling due after 1 year	(50,000)	2,372	(47,628)
	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
Total	139,180	(39,936)	99,244

The notes form part of these financial statements

COMMUNITY CONNEXIONS

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.

COMMUNITY CONNEXIONS

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

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.

COMMUNITY CONNEXIONS

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

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
	<u> </u>	<u> </u>

5. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	17	32
	<u> </u>	<u> </u>

6. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21
	Activity	£	£
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
		<u> </u>	<u> </u>
		798,928	800,525
		<u> </u>	<u> </u>

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	-
	<u> </u>	<u> </u>
	396,625	424,619
	<u> </u>	<u> </u>

COMMUNITY CONNEXIONS

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

7. OTHER INCOME

	31.3.22	31.3.21
	£	£
Other income	13,378	62,802
	<u>13,378</u>	<u>62,802</u>
Government grants received, included in the above, are as follows:		
	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme	13,378	62,802
	<u>13,378</u>	<u>62,802</u>

8. CHARITABLE ACTIVITIES COSTS

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

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	-
	<u>816,442</u>	<u>740,650</u>

COMMUNITY CONNEXIONS

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

10. SUPPORT COSTS

		Governance costs
		£
Charitable Activity		5,692
		<u>5,692</u>

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

	31.3.22	31.3.21
	Charitable	Total
	Activity	activities
	£	£
Auditors' remuneration	5,692	5,137
	<u>5,692</u>	<u>5,137</u>

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)
	<u>144,600</u>	<u>191,892</u>

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
	<u>470,801</u>	<u>434,468</u>

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
	<u>36</u>	<u>39</u>

No employees received emoluments in excess of £60,000

COMMUNITY CONNEXIONS

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

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	<u>838,503</u>	<u>30,550</u>	<u>869,053</u>
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	<u>112,556</u>	<u>10,710</u>	<u>123,266</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	105,976	2,390	108,366
TOTAL FUNDS CARRIED FORWARD	<u>218,532</u>	<u>13,100</u>	<u>231,632</u>

COMMUNITY CONNEXIONS

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

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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	21,675	8,666	30,341
	<hr/>	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	9,382	6,141	15,523
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2022	-	12,293	2,525	14,818
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	156	14,024	3,000	17,180
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	159,167	121,937
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	49,398	46,665
	<hr/>	<hr/>

COMMUNITY CONNEXIONS

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

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
	<u>47,628</u>	<u>50,000</u>

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	-
	<u>2,372</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,779	5,348
	<u>5,779</u>	<u>5,348</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	18,229	16,867
	<u>18,229</u>	<u>16,867</u>
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
	<u>172,711</u>	<u>258,838</u>

COMMUNITY CONNEXIONS

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

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
	<u>218,532</u>	<u>2,671</u>	<u>221,203</u>
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
	<u>13,100</u>	<u>(8,100)</u>	<u>5,000</u>
TOTAL FUNDS	<u>231,632</u>	<u>(5,429)</u>	<u>226,203</u>

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)
	<u>796,705</u>	<u>(794,034)</u>	<u>2,671</u>
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)	-
	<u>20,000</u>	<u>(28,100)</u>	<u>(8,100)</u>
TOTAL FUNDS	<u>816,705</u>	<u>(822,134)</u>	<u>(5,429)</u>

COMMUNITY CONNEXIONS

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

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
	<u>105,976</u>	<u>98,393</u>	<u>14,163</u>	<u>218,532</u>
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
	<u>2,390</u>	<u>24,873</u>	<u>(14,163)</u>	<u>13,100</u>
TOTAL FUNDS	<u>108,366</u>	<u>123,266</u>	<u>-</u>	<u>231,632</u>

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
	<u>30,550</u>	<u>(5,677)</u>	<u>24,873</u>
TOTAL FUNDS	<u>869,053</u>	<u>(745,787)</u>	<u>123,266</u>

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.

COMMUNITY CONNEXIONS

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

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.