

**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

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### 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

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# COMMUNITY CONNEXIONS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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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.

# COMMUNITY CONNEXIONS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **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.

# COMMUNITY CONNEXIONS

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

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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.

# COMMUNITY CONNEXIONS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **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.

## **COMMUNITY CONNEXIONS**

### **TRUSTEES' REPORT (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2025***

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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:

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

**Paul James - Trustee**

4 November 2025



# COMMUNITY CONNEXIONS

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF COMMUNITY CONNEXIONS

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### 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.

# COMMUNITY CONNEXIONS

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

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### **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.

# COMMUNITY CONNEXIONS

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

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### 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**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		1,495,708	180,791	1,676,499	915,898	126,507	1,042,405
<b>Expenditure on:</b>							
Charitable activities	6	1,299,373	174,576	1,473,949	899,369	100,507	999,876
<b>Total expenditure</b>		1,299,373	174,576	1,473,949	899,369	100,507	999,876
<b>Net income and movement in funds</b>		196,335	6,215	202,550	16,529	26,000	42,529
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		215,790	26,000	241,790	199,261	-	199,261
<b>Fund balances at 31 March 2025</b>		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**

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

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 - Trustee**

# COMMUNITY CONNEXIONS

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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.

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 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.



# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Income from charitable activities

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

### Performance related grants analysis

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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
	<u>1,224,054</u>	<u>545,627</u>

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
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	-
	<u>1,467,939</u>	<u>993,854</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	6,010	6,022
	<u>1,473,949</u>	<u>999,876</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,299,373	893,347
Restricted funds	174,576	100,507
	<u>1,473,949</u>	<u>993,854</u>

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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).

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Cost or valuation</b>		
At 1 April 2024 & 31 March 2025		1
<b>Carrying amount</b>		
At 31 March 2025		1
At 31 March 2024		1
Other investments comprise:	<b>Notes</b>	<b>2025 £</b>
Investments in subsidiaries	<b>13</b>	1
		<b>2024 £</b>
		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

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Debtors

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

### 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
		<u>146,605</u>	<u>143,457</u>

### 16 Deferred income

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

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
	<u>69,275</u>	<u>93,120</u>
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	<u>29,353</u>	<u>35,439</u>

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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 At 31 March expended £	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

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 20 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
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

#### 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.



# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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
	<u>215,790</u>	<u>1,495,708</u>	<u>(1,299,373)</u>	<u>-</u>	<u>412,125</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Designated Fund - Capital Reserve	15,016	-	(5,787)	1,143	10,372
General funds	184,245	915,898	(893,582)	(1,143)	205,418
	<u>199,261</u>	<u>915,898</u>	<u>(899,369)</u>	<u>-</u>	<u>215,790</u>

#### 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.

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
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)
	<u>412,125</u>	<u>32,215</u>	<u>444,340</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
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)
	<u>215,790</u>	<u>26,000</u>	<u>241,790</u>

### 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).

# COMMUNITY CONNEXIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>26</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	
	Surplus for the year	202,550	42,529	
	<b>Adjustments for:</b>			
	Investment income recognised in statement of financial activities	(4,769)	(2,782)	
	Depreciation and impairment of tangible fixed assets	9,749	6,287	
	<b>Movements in working capital:</b>			
	(Increase)/decrease in debtors	(110,713)	12,508	
	Increase/(decrease) in creditors	2,998	(21,991)	
		<hr/>	<hr/>	
	<b>Cash generated from operations</b>	99,815	36,551	
		<hr/> <hr/>	<hr/> <hr/>	
<b>27</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1 April 2024</b>	<b>Cash flows</b>	<b>At 31 March 2025</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	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)
		<hr/>	<hr/>	<hr/>
		210,817	94,581	305,398
		<hr/>	<hr/>	<hr/>