GL COMMUNITIES

England & Wales · Charity number 1134656

Details

Status	Registered
Legal form	Charitable company
Company number	06742832
Registered	2010-03-04
Register	View on the Charity Commission register

Contact

Address	60 Norbury Avenue Matson Gloucester GL4 6AG
Phone	01452505544
Email	info@glcommunities.org.uk
Website	www.glcommunities.org.uk

Activities

Objects: A) The relief of persons resident in Gloucester and other Boroughs within the County of Gloucestershire in need, hardship and distress, including the elderly and the disabled, by providing or assisting in the provision ofI) advice and information regarding their legal entitlements particularly (but not exclusively) state benefits, housing, consumer matters and debt, andII) facilities and services to relieve persons suffering from substance addiction together with the families of such personsB) The advancement of education amongst persons resident within the area of benefitC) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life

Activities: We deliver services in areas of deprivation in Gloucestershire. Current activities : Money Advice Services, General welfare benefits advice, Community education, Learning disability well-being centre, and programmes that increase employability by learning practical skills i.e. landscaping, carpentry, painting etc. We accept volunteers in service areas above to enhance skills.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE CITY OF GLOUCESTER AND SURROUNDING AREA,
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£623,290	£551,735	£113,081	21
2024-03-31	£419,038	£452,721	-	-
2023-03-31	£358,889	£457,553	-	-
2022-03-31	£489,444	£529,838	-	-
2021-03-31	£457,270	£403,446	-	-

Trustees

Name	Role	Appointed
ALBERT MARK GARDINER		2016-06-30
Elizabeth Pullin		2025-02-25
JASON DUNSFORD		
Liam John Kelch		2019-08-02
Sophie Kay Wootton-Lee		2025-09-01

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GL COMMUNITIES

England & Wales - Charity number 1134656

Accounts

Company registration number 06742832 (England and Wales)

Charity registration number 1134656 (England and Wales)

GL COMMUNITIES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

GL COMMUNITIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Dunsford	
	A Gardiner	
	L Kelch	
	J. Stone	
	H. Beer	(Appointed 28 January 2025)
	T. Douglas	(Appointed 25 February 2025)
	A. Pope	(Appointed 25 February 2025)
	E. Pullin	(Appointed 25 February 2025)
Secretary	J Dunsford	
Charity number	1134656	
Company number	06742832	
Registered office	The Trinity Centre 60 Norbury Avenue Gloucester GL4 6AH	
Independent examiner	Nicholas Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	
Bankers	Lloyds Bank plc Eastgate Street Gloucester GL1 1NU	

GL COMMUNITIES

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GL COMMUNITIES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects (as defined in its Memorandum of Association) are:

- the relief of persons resident in the City of Gloucester and surrounding area ('the area of benefit') in need, hardship and distress, including the elderly and the disabled;
- providing, or assisting in the provision of, advice and information regarding their legal entitlements, particularly (but not exclusively) state benefits, housing, consumer matters and debt;
- providing, or assisting in the provision of, facilities and services to relieve persons suffering from substance addiction together with the families of such persons:
- the advancement of education amongst persons resident in the area of benefit;
- to provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities. by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

We are immensely proud to present the Annual Report and Financial Statements describing GL Communities work during 2024-2025.

At its heart GL Communities exists to serve the residents of Gloucester. That statement brings up a lot of questions. Which residents? Who gets to say what it means to “serve”? Should all residents be served equally? How do we know we are doing a good enough job? And so on. It is neither easy to answer those questions nor to satisfy everyone who might ask them. This is made harder by knowing we have limited financial and human resources to achieve all our aims. It is with great pride that I can safely say GL Communities has over the past year taken those questions as its guiding light, using them as a challenge to improve what we do, how we do it, and who is served by the work we do. Finding the money we need to deliver everything from money advice and education programmes for thousands of individuals to maintaining the building is increasingly difficult in the face of continued austerity and an ever competitive charitable sector. Inequality is rising, not falling. Most of our users have been affected by rising prices for even the most basic goods. Whilst it may seem like these are issues for government to solve, nothing beats having a team that is willing to listen to what people in our neighbourhood really want to live fulfilled lives.

The successes and challenges throughout this report are a great testament to the immense work of the staff, board of trustees and volunteers at GL Communities, day in day out. And to the partnerships with other organisations that allow for us to be at the frontline of everything from environmental issues to youth engagement. They are a reflection of the thousands of hours these people have dedicated to challenging the inequalities in our community and providing the things people really want and need. This work is neither perfect nor done. We welcome further challenge and input from the people who live in the city, old, young, from whatever background and faith. We are reviewing our strategy this coming year as well as acknowledging that, so much can change. We are measuring our impact to see what we are doing well and what can improve even further.

We would like to thank our users who make use of our services whether this is Money Advice Service, Employability, Inclusion, Community Development, Community Connectors and Wellbeing to name just a few. Their actions and voices are really what this charity is about. This report is just a small reflection of that community spirit.

Finally, we would like to thank all the many people we have worked with for their strength, humour and desire to bring about positive change for themselves and for others. We would like to express our gratitude to all those who have supported GL Communities, whether through funding, donations, partnership working, volunteering their time, or through the dedication of our staff and Board members.

As we reflect on another year, it is appropriate recognise the commitment of our Chief Executive Officer, who retires at the end of October 2025, having been with GL Communities since 1998. Sue has been an outstanding colleague and a great advocate to GL Communities. Her leadership, wisdom and unwavering commitment has helped guide GL Communities through some of its most important milestones. We are incredibly grateful for everything she has done, and we know her legacy will continue to benefit the charity and our community for many years to come.

Financial review

Over the past few years, GL Communities has faced some of the most challenging circumstances in its history. Since 2020, the board has had to make exceptionally difficult decisions in response to a funding landscape that has grown ever more competitive, while the demand for our services has never been higher. We have worked tirelessly to streamline costs across every part of the organisation, including making tough choices about our buildings and resources, all with the aim of ensuring we can continue to serve the residents of Gloucester who rely on us most.

Despite these pressures, this year’s accounts are a testament to the hard work and dedication of our staff, trustees, and volunteers. Thanks to careful financial management and the support of our partners and funders, GL Communities ended the year with a significant improvement in our financial position. Total income rose to £623,290, up from £419,038 the previous year, driven by increased grant funding and other income streams. Expenditure was tightly controlled at £551,735, resulting in a positive net movement in funds of £71,555. Our reserves have grown, with total funds at year-end standing at £113,081, compared to £41,526 last year. This achievement reflects the board’s commitment to making difficult decisions for the long-term sustainability of our charity, ensuring we can continue to meet the needs of our community in the years ahead.

Reserves policy

The purpose of this Reserves Policy is to ensure that GL Communities maintains an appropriate level of financial reserves to safeguard the organisation's ongoing activities, manage financial risks, and ensure sustainability in the event of unforeseen circumstances or fluctuations in income.

Reserves are that part of the charity's funds which are freely available to be spent on any of its charitable purposes. They exclude:

- Restricted funds, which are subject to specific conditions imposed by funders or donors;
- Designated funds, which are set aside by the Trustees for specific purposes; and
- Fixed assets or funds tied up in operational commitments.

At a Board meeting on 25th March 2025, it was agreed to reduce the Reserves amount held to 3 months of the charity's core operating expenditure. It was further agreed that the Reserves Policy would be reviewed annually, and that the Finance and Resources Committee would monitor it regularly.

The Board of Trustees aspires to maintain unrestricted reserves equivalent to three months of the charity's core operating expenditure.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Dunsford
A Gardiner
L Kelch
J. Stone

A. Doyle	(Resigned 30 April 2024)
H. Beer	(Appointed 28 January 2025)
T. Douglas	(Appointed 25 February 2025)
A. Pope	(Appointed 25 February 2025)
E. Pullin	(Appointed 25 February 2025)

Recruitment and appointment of trustees

The trustees' report was approved by the Board of Trustees.

A Gardiner
Trustee

L Kelch
Trustee

22 December 2025

GL COMMUNITIES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

GL COMMUNITIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GL COMMUNITIES

I report to the trustees on my examination of the financial statements of GL Communities (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas Bishop FCCA ACA
Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG
22 December 2025

GL COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	34,600	475,791	510,391	38,649	342,526	381,175
Investments	**4**	226	-	226	321	-	321
Other income	**5**	88,116	24,557	112,673	12,490	25,052	37,542
Total income		122,942	500,348	623,290	51,460	367,578	419,038
Expenditure on:							
Charitable activities	**6**	31,558	520,177	551,735	65,013	387,708	452,721
Total expenditure		31,558	520,177	551,735	65,013	387,708	452,721
Net income/(expenditure) and movement in funds		91,384	(19,829)	71,555	(13,553)	(20,130)	(33,683)
Reconciliation of funds:							
Fund balances at 1 April 2024		15,817	25,709	41,526	29,370	45,839	75,209
Fund balances at 31 March 2025		107,201	5,880	113,081	15,817	25,709	41,526

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GL COMMUNITIES

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**11**		1		667
Current assets					
Debtors	**12**	21,241		14,535	
Cash at bank and in hand		147,501		47,236	
		168,742		61,771	
Creditors: amounts falling due within one year	**13**	(55,662)		(20,912)	
Net current assets			113,080		40,859
Total assets less current liabilities			113,081		41,526
The funds of the charity					
Restricted income funds	**16**		5,880		25,709
Unrestricted funds	**17**		107,201		15,817
			113,081		41,526

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 22 December 2025

A Gardiner
Trustee

L Kelch
Trustee

GL COMMUNITIES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**20**		100,039		(144,913)
Investing activities					
Investment income received		226		321	
Net cash generated from investing activities			226		321
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			100,265		(144,592)
Cash and cash equivalents at beginning of year			47,236		191,828
Cash and cash equivalents at end of year			147,501		47,236

1 Accounting policies

Charity information

GL Communities is a private company limited by guarantee incorporated in England and Wales. The registered office is The Trinity Centre, 60 Norbury Avenue, Gloucester, GL4 6AH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1 Accounting policies **(Continued)**

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.

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:

Computers	25% straight line

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 individually costing under £2,000 are written off to the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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. Actual results may differ from these estimates.

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	-	-	-	2,020	-	2,020
Grants	34,600	475,791	510,391	36,629	342,526	379,155
	34,600	475,791	510,391	38,649	342,526	381,175

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	226	321

5 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Rent & recharges	87,736	24,557	112,293	10,010	23,830	33,840
Other income	380	-	380	1,014	1,222	2,236
Ebay & clothing sales	-	-	-	1,466	-	1,466
	88,116	24,557	112,673	12,490	25,052	37,542

6 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Staff costs	374,533	339,230
Depreciation and impairment	666	1,142
Training and recruitment	18,356	11,763
Telephone and internet	7,845	5,812
Rent and rates	5,006	14,261
Heat and light	14,437	13,359
Repairs and renewals	9,225	15,826
Sundry	750	1,860
Printing, postage and stationery	4,545	7,550
Travel and expenses	3,327	4,083
Equipment	4,201	6,738
Insurance	5,221	6,268
Events	10,629	6,134
Accountancy and bookkeeping	10,699	8,890
Subscriptions	4,626	4,787
Legal and professional	-	4,898
Bank charges	91	120
Management charges	77,578	-
	551,735	452,721
Analysis by fund		
Unrestricted funds	31,558	65,013
Restricted funds	520,177	387,708
	551,735	452,721

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,800
Depreciation of owned tangible fixed assets	666	1,142

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	21	21

Employment costs	2025 £	2024 £
Wages and salaries	328,524	300,051
Social security costs	15,659	12,602
Other pension costs	30,350	26,577
	374,533	339,230

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	11,049
At 31 March 2025	11,049
Depreciation and impairment	
At 1 April 2024	10,382
Depreciation charged in the year	666
At 31 March 2025	11,048
Carrying amount	
At 31 March 2025	1
At 31 March 2024	667

12 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	19,305	12,773
Prepayments and accrued income	1,936	1,762
	21,241	14,535

13 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Other taxation and social security		4,650	13,194
Deferred income	**14**	44,350	-
Trade creditors		2,028	4,086
Other creditors		2,499	1,832
Accruals		2,135	1,800
		55,662	20,912

14 Deferred income

	2025	2024
	£	**£**
Other deferred income	44,350	-

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	44,350	-
Movements in the year:		
Deferred income at 1 April 2024	-	67,232
Released from previous periods	-	(67,232)
Resources deferred in the year	44,350	-
Deferred income at 31 March 2025	44,350	-

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	30,350	26,577

15 Retirement benefit schemes **(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Good Things Foundation	-	6,000	(6,000)	-
Rank Foundation core	-	25,000	(25,000)	-
Venture White City	-	24,557	(24,557)	-
Warm Spaces project	-	17,498	(17,498)	-
Carers Gloucestershire	-	5,513	(5,513)	-
GL11 Advice Funding	-	8,800	(8,800)	-
Active Glos Funding	-	44,131	(38,251)	5,880
Gloucester City Council Advice	-	5,650	(5,650)	-
Gateway Growing	-	14,444	(14,444)	-
Gateway Costs	-	20,000	(20,000)	-
Gateway Loop	-	32,800	(32,800)	-
Gateway Food	-	6,600	(6,600)	-
APT Funding	-	8,238	(8,238)	-
Ramblers Charitable Trust	-	434	(434)	-
GGT - Sparks	-	23,113	(23,113)	-
ESHO	-	52,659	(52,659)	-
Trussell Trust	-	88,465	(88,465)	-
Multiply	-	36,000	(36,000)	-
SFGB (ex MAW)	-	55,860	(55,860)	-
RANK Time to Shine	25,000	-	(25,000)	-
Recharged costs	(291)	13,331	(13,040)	-
Small grants <£2,500	1,000	3,095	(4,095)	-
Culture Matson	-	8,160	(8,160)	-
	25,709	500,348	(520,177)	5,880

16 Restricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
			(291)	(291)
Health Equalities Partnership	10,688	-	(10,688)	-
Carers Gloucestershire	3,437	-	(3,437)	-
GL11 Advice Funding	1,411	8,124	(9,535)	-
National Grid	5,349	10,000	(15,349)	-
Levelling Up Together	24,954	25,500	(50,454)	-
Gateway Growing	-	13,000	(13,000)	-
Gateway Costs	-	20,000	(20,000)	-
Gateway Loop	-	26,150	(26,150)	-
Gateway Food	-	6,000	(6,000)	-
APT Funding	-	16,256	(16,256)	-
MTRA	-	4,733	(4,733)	-
Mens Shed	-	10,000	(10,000)	-
ESHO	-	51,570	(51,570)	-
Trussell Trust	-	40,703	(40,703)	-
Multiply	-	24,230	(24,230)	-
SFGB (ex MAW)	-	55,860	(55,860)	-
RANK Time to Shine	-	25,000	-	25,000
Recharged costs	-	23,830	(23,830)	-
Small grants <£2,500	-	6,622	(5,622)	1,000
	45,839	367,578	387,708	25,709

17 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	At 31 March 2025
	£	£	£	£
General funds	15,817	122,942	(31,558)	107,201

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	29,370	51,460	(65,013)	15,817

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1	-	1
Current assets/(liabilities)	107,200	5,880	113,080
	107,201	5,880	113,081

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	667	-	667
Current assets/(liabilities)	15,150	25,709	40,859
	15,817	25,709	41,526

19 Related party transactions

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

20 Cash generated from/(absorbed by) operations	2025 £	2024 £
Surplus/(deficit) for the year	71,555	(33,683)
Adjustments for:		
Investment income recognised in statement of financial activities	(226)	(321)
Depreciation and impairment of tangible fixed assets	666	1,142
Movements in working capital:		
(Increase)/decrease in debtors	(6,706)	31,918
(Decrease) in creditors	(9,600)	(76,737)
Increase/(decrease) in deferred income	44,350	(67,232)
Cash generated from/(absorbed by) operations	100,039	(144,913)

21 Analysis of changes in net funds

The charity had no material debt during the year.

GL COMMUNITIES

England & Wales - Charity number 1134656

Accounts

Charity registration number 1134656

Company registration number 06742832 (England and Wales)

GL COMMUNITIES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

GL COMMUNITIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Dunsford	
	A Gardiner	
	L Kelch	
	J. Stone	(Appointed 27 June 2023)
	A. Doyle	(Appointed 27 June 2023)
Secretary	J Dunsford	
Charity number	1134656	
Company number	06742832	
Registered office	The Trinity Centre 60 Norbury Avenue Gloucester GL4 6AH	
Independent examiner	Nicholas J Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	
Bankers	Lloyds Bank plc Eastgate Street Gloucester GL1 1NU	

GL COMMUNITIES

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GL COMMUNITIES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects (as defined in its Memorandum of Association) are:

- the relief of persons resident in the City of Gloucester and surrounding area ('the area of benefit') in need, hardship and distress, including the elderly and the disabled;
- providing, or assisting in the provision of, advice and information regarding .their legal entitlements, particularly . (but not exclusively) state benefits, housing, consumer matters and debt;
- providing, or assisting in the provision of, facilities and services to relieve persons suffering from substance addiction together with the families of such persons:
- the advancement of education amongst persons resident in the area of benefit;
- to provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities. by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Advice Services – team of 6

This year has been a year of change within the team structure, we have received new funding form Trussell Trust which means we have built a bigger team to work under financial inclusion and Food banks. We continue to have our national debt service from the Southwest Partnership, and we have Independent Advice that we work with specific organisations based in Stroud.

We have found this year the cost-of-living crisis has had a huge effect on our work with people struggling to live on low income, benefits and raising bills. Our service has grown to meet those needs.

We provide advice through our open-door service face to face, telephone service, outreach face to face services, What's App and chat live. We continue to have our Advice Pro management system that supports the work through case work and records all the work we do, and we can show the impact by reports to all our funders.

We continue to deliver our services in some of the most deprived areas of Gloucester/shire and we can do form filling, food vouchers, discretionary grants, period poverty products and the introduction of Warm Space during the winter months to help families with their cost of living.

This year has seen a rise in advice capacity including the support to volunteers who are becoming community advice support especially around form filling and signposting to relevant organisations.

Education and Employability – team of 4

We continue to work in the support to those furthest from employment and we have been supporting their training, CV writing, volunteering opportunities and support into employment.

Community Development and inclusion – team of 7 including the CEO

This area of work is based in communities working in outreach with the community to build up relationships, consult with the community and find the needs, link people to services that they may need and support communities to try things themselves.

We have an outdoor space where people can access support and training either as residents or become volunteers. We can support a community space and the Residents group to achieve what community has asked for through community engagement and community activities and events. The LOOP girls continue to do the most amazing work with communities through helping to build peoples potential, achieve what they want within their own neighbourhoods and connect to what is already available within Centres in the local communities.

The CEO role within this area is to continue to build partnerships and work collaboratively with other organisations working on the ground in communities. The role has worked in organisations as Director supported them with years of experience and skills. Supporting initiatives that are working in other communities In Gloucester to consult and introduce new opportunities in new communities of work. The role also supports teams, management and supervision as needed.

Health and Wellbeing – team of 1

This is overseen by a role that is a qualified personal trainer who has embedded a new program of support for activities and mental wellbeing. We continue to use the 5 Ways to Wellbeing and the Coaches own assessment plans. His introduction of individual support in training with weights have been instrumental in the success of this program. The introduction of activities that relate to health and wellbeing is continuing to grow.

The organisation continues to grow and flourish in the work we do but with the rising cost of living, the effects on budgets is always an issue and the core funding specifically has taken a major hit.

Volunteering is always one of our strong parts where people can work alongside the teams receiving support, learning and training as in placements to help upskill people possibly to find employment and all volunteers can request a reference.

GL Communities has not been able to cure the issues of financial overheads but continue to strive to build on their reserves as they can as part of the work of core and funding opportunities.

We are a Real Living Wage employer, and we hold the foundation level award for Healthy Lifestyles Workplaces, and we continue to support our carbon emissions reduction through our environmental policy. We invest in Financial Management as one of our strong parts of our organisation supporting support and guidance.

Plans for our future is to continue to work on our themed areas of work in advice services, education and employability, community development and inclusion and finally our health and wellbeing program. We have introduced work with support to Veterans, Carers and for Digital Inclusion where we will be looking for further investment to develop this work moving forward over the next 2 years.

Financial review

Reserves policy

GL Communities will continue to strive to build reserves as part of a planned approach within a sustainability budget. The policy is to build up a sum equivalent to no less than 50% of annual core expenditure as an unrestricted reserve. Unrestricted funds are currently short of the trustees' target, the goal being to build reserves sufficient to cover 6 months' costs.

Plans for future periods

GL Communities is continuing to work on a transitional period over the next couple of years based on the retirement plans of managers.

Buildings still stay on our agenda as the ARC (Advice and Resource Centre) needs to have either a refurbishment or to completely new build.

Our new fundraising strategy is to pursue larger applications for funding to enable us to make the move in change of leadership by developing staff from within and bringing in new staff to come alongside the team.

We continue to work in our themed areas; Advice, Education and Employability, Community and Economic Development, and Wellbeing and Inclusion. All of which will support the next stages of transformation going forward. The CEO is continuing to bring in new national and Southwest partnerships and establishing the relationship needed to deliver these services.

Structure, governance and management

Governing document

The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the charitable company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. The charity's governing document is its Memorandum and Articles of Association dated 6 November 2008.

The company operated from 1 May 2009 as a company limited by guarantee with charitable objectives and was formally registered with the Charity Commission with effect from 4 March 2010.

Organisational structure

In accordance with the Articles of Association, the company is directed by a Board of trustees of at least 3 in number. The Board meets at least four times a year. Several of the trustees act as directors for the purposes of the Companies Act, although the trustees as a body retain responsibility for supervision of the charity's activities and for financial management.

The power to appoint new trustees is vested in the existing trustees, subject to ratification by the members in General Meeting.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and regularly review the controls over key financial systems, with the aim of ensuring that there are sufficient resources in the event of conditions becoming adverse.

The trustees have also examined other operational and business risks faced by the charity and confirm that systems have been established to mitigate any significant risks.

Public benefit

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Dunsford	
A Gardiner	
L Kelch	
J Parrott	(Resigned 18 March 2024)
B O'Donnell	(Resigned 25 November 2023)
W Seare	(Resigned 25 November 2023)
J. Stone	(Appointed 27 June 2023)
A. Doyle	(Appointed 27 June 2023)

The trustees' report was approved by the Board of Trustees.

J Dunsford
Trustee

12 November 2024

GL COMMUNITIES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

GL COMMUNITIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GL COMMUNITIES

I report to the trustees on my examination of the financial statements of GL Communities (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas J Bishop FCCA ACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

Dated: 12 November 2024

GL COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	38,649	342,526	381,175	63,127	269,470	332,597
Investments	4	321	-	321	905	-	905
Other income	5	12,490	25,052	37,542	25,387	-	25,387
Total income		51,460	367,578	419,038	89,419	269,470	358,889
Expenditure on:							
Charitable activities	6	65,013	387,708	452,721	131,413	326,140	457,553
Total expenditure		65,013	387,708	452,721	131,413	326,140	457,553
Net expenditure and movement in funds		(13,553)	(20,130)	(33,683)	(41,994)	(56,670)	(98,664)
Reconciliation of funds:							
Fund balances at 1 April 2023		29,370	45,839	75,209	71,364	102,509	173,873
Fund balances at 31 March 2024		15,817	25,709	41,526	29,370	45,839	75,209

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GL COMMUNITIES

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**11**		667		1,809
Current assets					
Debtors	**12**	14,535		46,453	
Cash at bank and in hand		47,236		191,828	
		61,771		238,281	
Creditors: amounts falling due within one year	**13**	(20,912)		(164,881)	
Net current assets			40,859		73,400
Total assets less current liabilities			41,526		75,209
The funds of the charity					
Restricted income funds	**16**		25,709		45,839
Unrestricted funds	**17**		15,817		29,370
			41,526		75,209

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 12 November 2024



J Dunsford
Trustee

Company registration number 06742832 (England and Wales)

1 Accounting policies

Charity information

GL Communities is a private company limited by guarantee incorporated in England and Wales. The registered office is The Trinity Centre, 60 Norbury Avenue, Gloucester, GL4 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

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:

Computers	25% straight line

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 individually costing under £2,000 are written off to the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 **Accounting policies** **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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. Actual results may differ from these estimates.

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

3 Income from donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Donations and gifts	2,020	-	2,020	2,648	-	2,648
Grants	36,629	342,526	379,155	60,479	269,470	329,949
	38,649	342,526	381,175	63,127	269,470	332,597

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	321	905

5 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Rent & recharges	10,010	23,830	33,840	20,759	-	20,759
Other income	1,014	1,222	2,236	2,294	-	2,294
Ebay & clothing sales	1,466	-	1,466	2,334	-	2,334
	12,490	25,052	37,542	25,387	-	25,387

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	339,230	340,235
Depreciation and impairment	1,142	1,142
Training and recruitment	11,763	2,979
Telephone and internet	5,812	8,319
Rent and rates	14,261	16,413
Heat and light	13,359	21,516
Repairs and renewals	15,826	9,019
Sundry	1,860	7,468
Printing, postage and stationery	7,550	6,188
Travel and expenses	4,083	4,294
Equipment	6,738	5,705
Insurance	6,268	5,934
Events	6,134	2,017
Accountancy and bookkeeping	8,890	16,955
Subscriptions	4,787	5,342
Legal and professional	4,898	3,887
Bank charges	120	140
	452,721	457,553
Analysis by fund		
Unrestricted funds	65,013	131,413
Restricted funds	387,708	326,140
	452,721	457,553

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,800
Depreciation of owned tangible fixed assets	1,142	1,142

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	21	20

Employment costs	2024 £	2023 £
Wages and salaries	300,051	310,195
Social security costs	12,602	13,653
Other pension costs	26,577	16,387
	339,230	340,235

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	11,049
At 31 March 2024	11,049
Depreciation and impairment	
At 1 April 2023	9,240
Depreciation charged in the year	1,142
At 31 March 2024	10,382
Carrying amount	
At 31 March 2024	667
At 31 March 2023	1,809

12 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	12,773	38,652
Other debtors	-	330
Prepayments and accrued income	1,762	7,471
	14,535	46,453

13 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	**£**
Other taxation and social security		13,194	-
Deferred income	**14**	-	67,232
Trade creditors		4,086	92,196
Other creditors		1,832	1,532
Accruals		1,800	3,921
		20,912	164,881

14 Deferred income

	2024	2023
	£	**£**
Other deferred income	-	67,232

Deferred income is included in the financial statements as follows:

	2024	2023
	£	**£**
Deferred income is included within:		
Current liabilities	-	67,232
Movements in the year:		
Deferred income at 1 April 2023	67,232	3,552
Released from previous periods	(67,232)	(3,552)
Resources deferred in the year	-	67,232
Deferred income at 31 March 2024	-	67,232

15 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	26,577	16,387

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 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 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	-	-	(291)	(291)
Health Equalities Partnership	10,688	-	(10,688)	-
Carers Gloucestershire	3,437	-	(3,437)	-
GL11 Advice Funding	1,411	8,124	(9,535)	-
National Grid	5,349	10,000	(15,349)	-
Levelling Up Together	24,954	25,500	(50,454)	-
Gateway Growing	-	13,000	(13,000)	-
Gateway Costs	-	20,000	(20,000)	-
Gateway Loop	-	26,150	(26,150)	-
Gateway Food	-	6,000	(6,000)	-
APT Funding	-	16,256	(16,256)	-
MTRA	-	4,733	(4,733)	-
Mens Shed	-	10,000	(10,000)	-
ESHO	-	51,570	(51,570)	-
Trussell Trust	-	40,703	(40,703)	-
Multiply	-	24,230	(24,230)	-
SFGB (ex MAW)	-	55,860	(55,860)	-
RANK Time to Shine	-	25,000	-	25,000
Recharged costs	-	23,830	(23,830)	-
Small grants <£2,500	-	6,622	(5,622)	1,000
	45,839	367,578	(387,708)	25,709

16 Restricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Podsmead Big Local	5,392	-	(5,392)	-
Big Local Trust	18,316	-	(18,316)	-
GGT Gateway	8,644	-	(8,644)	-
Period Poverty	6,250	-	(6,250)	-
GCC Thriving Communities	7,403	-	(7,403)	-
Digital Innovation Fund	10,000	-	(10,000)	-
Health Equalities Partnership	27,944	-	(17,256)	10,688
Carers Gloucestershire	2,315	1,812	(690)	3,437
She's Ready	2,000	-	(2,000)	-
Glos CC Glow Grant	4,449	180	(4,629)	-
GL11 Advice Funding	9,796	-	(8,385)	1,411
National Grid	-	10,000	(4,651)	5,349
Gateway Loop	-	16,876	(16,876)	-
GEM Project	-	63,171	(63,171)	-
ESHO	-	25,760	(25,760)	-
Good Things Foundation	-	2,000	(2,000)	-
Gateway Growing	-	10,695	(10,695)	-
Gateway	-	21,562	(21,562)	-
Gateway Food Project	-	6,818	(6,818)	-
APT Funding	-	12,320	(12,320)	-
GEM JOB CLUB/EMF	-	854	(854)	-
GCF Cost of Living	-	1,500	(1,500)	-
SDC Money Advises	-	13,069	(13,069)	-
Trussell Trust	-	6	(6)	-
Multiply SLA	-	3,600	(3,600)	-
SFGB	-	54,247	(54,247)	-
Levelling Up Together	-	25,000	(46)	24,954
	102,509	269,470	326,140	45,839

17 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 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	29,370	51,460	(65,013)	15,817

17 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	71,364	89,419	(131,413)	29,370

18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	667	-	667
Current assets/(liabilities)	15,150	25,709	40,859
	15,817	25,709	41,526

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	1,809	-	1,809
Current assets/(liabilities)	27,561	45,839	73,400
	29,370	45,839	75,209

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

GL COMMUNITIES

England & Wales - Charity number 1134656

Accounts

Charity registration number 1134656

Company registration number 06742832 (England and Wales)

GL COMMUNITIES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

GL COMMUNITIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Dunsford A Gardiner L Kelch J Parrott B O'Donnell W Seare	(Appointed 27 September 2022)
Secretary	J Dunsford	
Charity number	1134656	
Company number	06742832	
Registered office	The Trinity Centre 60 Norbury Avenue Gloucester GL4 6AH	
Independent examiner	Nicholas J Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	
Bankers	Lloyds Bank plc Eastgate Street Gloucester GL1 1NU	

GL COMMUNITIES

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GL COMMUNITIES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects (as defined in its Memorandum of Association) are:

- the relief of persons resident in the City of Gloucester and surrounding area ('the area of benefit') in need, hardship and distress, including the elderly and the disabled;
- providing, or assisting in the provision of, advice and information regarding .their legal entitlements, particularly . (but not exclusively) state benefits, housing, consumer matters and debt;
- providing, or assisting in the provision of, facilities and services to relieve persons suffering from substance addiction together with the families of such persons:
- the advancement of education amongst persons resident in the area of benefit;
- to provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities. by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Advice and Advocacy - team of 4

This year we have been working hard to support the community through all the issues linked to the cost of living. We provide several ways to contact us for example: What's App, chat live, Telephone services, and face-to-face. Pro Management System continues to be a great investment and one of our assets of working which supports every part of the recording mechanism and we can use this to produce our impact on the services we provide. We continue to offer support for financial capability and income maximisation including form filling. All Pulling Together - Stonehouse, GL11 – Dursley and Stroud District Council. Receive a service from us through a holistic approach and work together to evolve the service to meet community needs in those areas. We continue to take referrals from many agencies including the MP's office, the GEM Programme for Gloucestershire, Nelson Trust, and links to organisations that were also supporting people on the ground. Food bank voucher distribution became a necessity, and we delivered many during the year supporting families throughout Gloucester. GL discretionary grants were there for instant crises, especially for families of low income, and anyone who needed that support on the ground Free sanitary products as part of our Dignity for Women supported by Gloucestershire County Council including our Environmental Reusable products.

Employability and Education - team of 5

We continue to work and support some of the hardest-to-reach long-term unemployed who may be the furthest away from the employment market. We continued to grow their skills and talents through education, training, and volunteering. "Going the Extra Mile", which was the county funding for this work. We had 5 Navigators who worked alongside participants to access the opportunities they need to gain the skills, have time as a volunteer to try new placements that will prepare them for workspaces and have the educational support to benefit their employability.

Community and Economic Development - team of 10 including the CEO

All Pulling Together - we supported the employment of their Community Connector who works in Stonehouse and within the LOOP project. APT continued to support their community from the Hub and provided food distribution and advice referrals.

Podsmead Big Local - The CEO's role has always been to support the panel and the work on the ground with the team. We hold the lease of the Hubs to ensure that the buildings stay open during this period of Change as part of the legacy and regeneration. Our CEO lives within the area and continues to help steer the programme by championing some of the local projects. Taking up a director role on Blackbridge Community and Sports Hub development and supporting the team development.

The Ewe Space - we support the role of the Co-ordinator through employment and management with Gloucestershire Gateway Trust and Matson Residents Group who work cooperatively together to support the community in that area. The Ewe space supports engagement and community activities.

Community Growing Project - we support the worker on the M5 motorway station through the growing space where they maintain the peaceful space and support the development of that area, maintaining the opportunities of growth alongside the Station. GL Communities continues to support the development and community engagement to this space including volunteering opportunities.

LOOP Project (Looking Out for Others Potential) - The team of Connectors who work in some of our areas to support people to reach their potential, help them to aspire and achieve whatever they want. This team was inspirational and funded by Gloucestershire Gateway Trust supports asset-based approach and a team of mentors and peer support to continue to develop and evolve this programme. This team has made some of the most effective connections especially supporting residents to reconnect to community spaces.

Wellbeing and Social Inclusion
The Phoenix Community Centre had a team approach this year and everyone funded worked together to open and reconnect the space to the community using the following 5 Ways to Wellbeing:

CONNECT

BE ACTIVE

TAKE NOTICE

LEARN

GIVE

All the above is our way of working alongside residents to achieve what they set out with our Co-ordinator as part of their own needs and aspirations. This includes referrals, support and socialising with others who are all striving to the same end to be well and keep well. GL Communities has always been successful in helping and supporting people to become volunteers for us or we place them in other organisations too. Without volunteers GL would struggle to do all that we need to do and achieve - there is always a big thank you to them for their ongoing support. Leadership and management are something that we as an organisation are continuing to invest in and develop as part of our sustainability and legacy going forward. We now have a team of leaders who is working alongside our CEO and a Deputy. Creating the right leaders for our organisation as we strive to maintain the work we do and develop the work required to continue the mission of the organisation which is "Building Futures for Local People".

Financial review
GL Communities was not immune to the turmoil in the UK economy during 2022/23. The effect of the energy crisis was substantial, with our utility costs rising by 120% across our three sites.

In order to respond to these surging costs, GL Communities underwent a cost saving exercise, with staffing within the Senior Management Team and Finance Departments reduced. As a result, the outturn for the year shows a deficit of ....., which was much reduced from the initial budget deficit of £47,000. We continue to seek core funding to enable maximum return to our projects on the ground.

Despite the challenging year, a decision was made by the board of trustees in February 2023 to invest in our staff, with GL Communities becoming a Real Living Wage employer from 1st April 2023.

The Treasurer worked alongside the Finance Manager throughout 2022/23, providing support and guidance.

Reserves policy
GL Communities will continue to strive to build reserves as part of a planned approach within a sustainability budget. The policy is to build up a sum equivalent to no less than 50% of annual core expenditure as an unrestricted reserve. Unrestricted funds currently stand at £X, which is short of the trustees' target, the goal being to build reserves sufficient to cover 6 months' costs.

Plans for future periods
GL Communities is continuing to work on a transitional period over the next couple of years based on the retirement plans of managers.

Buildings still stay on our agenda as the ARC (Advice and Resource Centre) needs to have either a refurbishment or to completely new build.

Our new fundraising strategy is to pursue larger applications for funding to enable us to make the move in change of leadership by developing staff from within and bringing in new staff to come alongside the team.

We continue to work in our themed areas; Advice, Education and Employability, Community and Economic Development, and Wellbeing and Inclusion. All of which will support the next stages of transformation going forward. The CEO is continuing to bring in new national and Southwest partnerships and establishing the relationship needed to deliver these services.

Structure, governance and management
Governing document
The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the charitable company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. The charity's governing document is its Memorandum and Articles of Association dated 6 November 2008.

The company operated from 1 May 2009 as a company limited by guarantee with charitable objectives and was formally registered with the Charity Commission with effect from 4 March 2010.

Organisational structure
In accordance with the Articles of Association, the company is directed by a Board of trustees of at least 3 in number. The Board meets at least four times a year. Several of the trustees act as directors for the purposes of the Companies Act, although the trustees as a body retain responsibility for supervision of the charity's activities and for financial management.

The power to appoint new trustees is vested in the existing trustees, subject to ratification by the members in General Meeting.

Risk management
The trustees actively review the major risks which the charity faces on a regular basis and regularly review the controls over key financial systems, with the aim of ensuring that there are sufficient resources in the event of conditions becoming adverse.

The trustees have also examined other operational and business risks faced by the charity and confirm that systems have been established to mitigate any significant risks.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Dunsford
A Gardiner
L Kelch
J Parrott
B O'Donnell
W Seare (Appointed 27 September 2022)

The trustees' report was approved by the Board of Trustees.

.....

J Dunsford
Trustee

Date: 31/10/23

GL COMMUNITIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GL COMMUNITIES

I report to the trustees on my examination of the financial statements of GL Communities (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas J Bishop FCCA ACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

Dated: .....

GL COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	63,127	269,470	332,597	29,350	433,213	462,563
Investments	4	905	-	905	856	-	856
Other income	5	25,387	-	25,387	15,419	10,606	26,025
Total income		89,419	269,470	358,889	45,625	443,819	489,444
Charitable activities	6	131,413	326,140	457,553	143,749	386,089	529,838
Net expenditure		(41,994)	(56,670)	(98,664)	(98,124)	57,730	(40,394)
Transfers between funds		-	-	-	44,392	(44,392)	-
Net movement in funds		(41,994)	(56,670)	(98,664)	(53,732)	13,338	(40,394)
Reconciliation of funds:							
Fund balances at 1 April 2022		71,364	102,509	173,873	125,096	89,171	214,267
Fund balances at 31 March 2023		29,370	45,839	75,209	71,364	102,509	173,873
WARNING: Brought forward reserves do not agree to comparatives c/fwd by				**-**			**214,267**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GL COMMUNITIES

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**10**		1,809		2,951
Current assets					
Debtors	**11**	46,453		57,619	
Cash at bank and in hand		191,828		149,428	
		238,281		207,047	
Creditors: amounts falling due within one year	**12**	164,881		34,325	
Net current assets			73,400		172,722
Total assets less current liabilities			75,209		175,673
Creditors: amounts falling due after more than one year	**13**		-		(1,800)
Net assets			75,209		173,873
The funds of the charity					
Restricted income funds	**15**		45,839		102,509
Unrestricted funds			29,370		71,364
			75,209		173,873

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 31st October 2023

.....

J Parrott

Trustee

Company registration number 06742832 (England and Wales)

1 Accounting policies

Charity information

GL Communities is a private company limited by guarantee incorporated in England and Wales. The registered office is The Trinity Centre, 60 Norbury Avenue, Gloucester, GL4 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

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:

Computers	25% straight line

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 individually costing under £2,000 are written off to the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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. Actual results may differ from these estimates.

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	2,648	-	2,648	3,224	9,815	13,039
Charitable grants	60,479	269,470	329,949	26,126	423,398	449,524
	63,127	269,470	332,597	29,350	433,213	462,563

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	905	856

5 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Rent & recharges received	20,759	-	20,759	11,176	10,606	21,782
Other income	2,294	-	2,294	1,800	-	1,800
Ebay & clothing sales	2,334	-	2,334	2,443	-	2,443
	25,387	-	25,387	15,419	10,606	26,025

6 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
Direct costs		
Staff costs	340,235	428,130
Depreciation and impairment	1,142	1,142
Training & recruitment	2,979	7,624
Telephone/internet	8,319	14,914
Rent & rates	16,413	9,753
Heat & light	21,516	8,984
Repairs & renewals	9,019	6,764
Sundry	7,468	5,727
Printing, postage & stationery	6,188	3,942
Travel and expenses	4,294	10,164
Equipment	5,705	10,572
Insurance	5,934	5,928
Events	2,017	-
Accountancy, bookkeeping and wages	16,955	6,303
Subscriptions	5,342	4,938
Legal and professional fees	3,887	4,858
Bank charges	140	95
	457,553	529,838
Analysis by fund		
Unrestricted funds	131,413	143,749
Restricted funds	326,140	386,089
	457,553	529,838

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	20	24

8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	310,195	428,130
Social security costs	13,653	-
Other pension costs	16,387	-
	340,235	428,130

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

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	11,049
At 31 March 2023	11,049
Depreciation and impairment	
At 1 April 2022	9,240
At 31 March 2023	9,240
Carrying amount	
At 31 March 2023	1,809
At 31 March 2022	11,049

11 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	38,652	37,547
Other debtors	330	15,357
Prepayments and accrued income	7,471	4,715
	46,453	57,619

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	14	67,232	3,552
Trade creditors		92,196	2,639
Other creditors		1,532	-
Accruals		3,921	28,134
		164,881	34,325

13 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	-	1,800

14 Deferred income

	2023 £	2022 £
Other deferred income	67,232	3,552

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	67,232	3,552
Movements in the year:		
Deferred income at 1 April 2022	3,552	-
Released from previous periods	(3,552)	-
Resources deferred in the year	67,232	3,552
Deferred income at 31 March 2023	67,232	3,552

15 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.

		Movement in funds		
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Podsmead Big Local	5,392	-	(5,392)	-
Big Local Trust	18,316	-	(18,316)	-
GGT Gateway	8,644	-	(8,644)	-
Period Poverty	6,250	-	(6,250)	-
GCC Thriving Communities	7,403	-	(7,403)	-
Digital Innovation Fund	10,000	-	(10,000)	-
Health Equalities Partnership	27,944	-	(17,256)	10,688
Carers Gloucestershire	2,315	1,812	(690)	3,437
She's Ready	2,000	-	(2,000)	-
Glos CC Glow Grant	4,449	180	(4,629)	-
GL11 Advice Funding	9,796	-	(8,385)	1,411
National Grid	-	10,000	(4,651)	5,349
Gateway Loop	-	16,876	(16,876)	-
GEM Project	-	63,171	(63,171)	-
ESHO	-	25,760	(25,760)	-
Good Things Foundation	-	2,000	(2,000)	-
Gateway Growing	-	10,695	(10,695)	-
Gateway	-	21,562	(21,562)	-
Gateway Food Project	-	6,818	(6,818)	-
APT Funding	-	12,320	(12,320)	-
GEM JOB CLUB/EMF	-	854	(854)	-
GCF Cost of Living	-	1,500	(1,500)	-
SDC MOney Advices	-	13,069	(13,069)	-
Trussell Trust	-	6	(6)	-
Multiply SLA Grant	-	3,600	(3,600)	-
SFGB	-	54,247	(54,247)	-
Levelling Up Together	-	25,000	(46)	24,954
	102,509	269,470	(326,140)	45,839

16 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 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	71,364	89,419	(131,413)	-	29,370

16 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	125,096	45,625	(143,749)	44,392	71,364

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	1,809	-	1,809
Current assets/(liabilities)	27,561	45,839	73,400
	29,370	45,839	75,209

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	2,951	-	2,951
Current assets/(liabilities)	172,722	-	172,722
Long term liabilities	(1,800)	-	(1,800)
	173,873	-	173,873
Per balance sheet	71,364	102,509	173,873
Balance to allocate	(102,509)	102,509	-

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

GL COMMUNITIES

England & Wales - Charity number 1134656

Accounts

REGISTERED COMPANY NUMBER: 06742832 (England and Wales)
REGISTERED CHARITY NUMBER: 1134656

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

GL COMMUNITIES

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

GL COMMUNITIES

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GL COMMUNITIES

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	J Dunsford I J Ellis (resigned 14.9.21) A M Gardiner L Kelch M J Norman (resigned 14.9.21) Mrs J Parrott B O'Donnell Councillor (appointed 13.1.22)
COMPANY SECRETARY	J Dunsford
REGISTERED OFFICE	The Trinity Centre 60 Norbury Avenue Gloucester Gloucestershire GL4 6AH
REGISTERED COMPANY NUMBER	06742832 (England and Wales)
REGISTERED CHARITY NUMBER	1134656
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

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 charity's objects (as defined in its Memorandum of Association) are:

- the relief of persons resident in the City of Gloucester and surrounding area ('the area of benefit') in need, hardship and distress, including the elderly and the disabled;

- providing, or assisting in the provision of, advice and information regarding their legal entitlements, particularly (but not exclusively) state benefits, housing, consumer matters and debt;

- providing, or assisting in the provision of, facilities and services to relieve persons suffering from substance addiction together with the families of such persons;

- the advancement of education amongst persons resident in the area of benefit;

- to provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the object of improving their conditions of life.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Advice and Advocacy - team of 4

This year we have been working hard to support the community through all the changes from the pandemic. To support with new options of contact for all the communities that need advice services. Advice Pro Management System continues to be a great investment and one of our assets of working which supports every part of the recording mechanism and we can use this to produce our impact on services we provide. We now can support face to face again, continue to provide telephone advice, drop into our buildings are back and through our website, chat live and IPAD live to our adviser. We continue to offer support for financial capability and income maximisation including form filling.

All Pulling Together - Stonehouse, GL11 - Dursley, Stroud District Council. Receive a service from us through a holistic approach and working together to evolve the service to meet community need in those area. We continue to take referrals from many agencies including the MP's office, the GEM Programme for the County, Nelson Trust and links to organisations that were also supporting people on the ground. Food bank vouchers distribution became a necessity, and we delivered supporting 831 families throughout Gloucester. GL food parcels and discretionary grants were there for instant crises, especially for families of low income, and anyone who needed that support on the ground Free sanitary products as part of our Dignity for Women supported by Gloucestershire County Council including our Environmental Reusable products.

Employability and Education - team of 5

We continue to work and support some of the hardest to reach long term unemployed who may be the furthest away from the employment market. We continue to grow their skills and talents through education, training, and volunteering. "Going the Extra Mile", which is the county funding for this work. We have 5 Navigators who can work alongside participants to access the opportunities they need to gain the skills, have time as a volunteer to try new placements that will prepare them for workspaces and have the educational support to benefit their employability.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Community and Economic Development - team of 11 including the CEO

All Pulling Together - we supported the employment of their Community Connector who works in Stonehouse and within the LOOP project and due to circumstances spent some time out on furlough and ill health. APT continued to support their community from the Hub and provided food distribution and advice referrals.

Podsmead Big Local - GL supported this as a locally trusted organisation that employs and manages the community development team. The CEO role has always been to support the panel and the work on the ground with the team. We hold the lease of the Hubs to ensure that the building opened to support the community. We have our CEO who lives within the area and continues to help steer the programme by championing some of the local projects. Taking up a director role on B lack bridge Community and Sports Hub development.

Gateway/The Ewe Space - we supported the role of the Co-ordinator through employment and management with Gloucestershire Gateway Trust and Matson Residents Group who work cooperatively together to support the community in that area . The Ewe space supports food distribution and community activities.

Community Growing Project - we support the worker on the M5 motorway station through the growing space where they maintain the peaceful space and support the development of that area, maintaining the opportunities of growth alongside the Station. GL Communities did their away day for volunteering on this space, and we all had an amazing day with a great lunch at the services too.

LOOP Project (Looking Out for Others Potential) - The team of Connectors who work in some of our areas to support people to reach their potential, help them to aspire and achieve whatever they want. This team was inspirational and funded by Gloucestershire Gateway Trust supports asset-based approach and a team of mentors and peer support to continue to develop and evolve this programme.

Community Researchers - every summer we usually have a team of Researchers that is funded and supported by Gloucestershire Gateway Trust to consult with our local communities and then using those outcomes to drive the GGT Community development supported by GL Communities and their other partners. Unfortunately, this happened differently this year with a focus on young people.

Wellbeing and Social Inclusion - team of 2

The Phoenix Community Centre was completely refurbished and open and accessible to residents who need support in the areas of wellbeing, which include "5 Ways to Wellbeing":

CONNECT
BE ACTIVE
TAKE NOTICE
LEARN
GIVE

All the above is our way of working alongside residents to achieve what they set out with our Co-ordinator as part of their own needs and aspirations. This includes referrals, support and socialising with others who are all striving to the same end to be well and keep well. This includes a funded Volunteer Project with a Co-ordinator whose role is to put into place all the needs of that person to enable them to achieve what their aims are within their plans. GL Communities has always been successful in helping and supporting people to become volunteers for us or we place them in other organisations too. Without volunteers GL would struggle to do all that we need to do and achieve - there is always a big thank you to them for their ongoing support. Leadership and management are something that we as an organisation are continuing to invest in and develop as part of our sustainability and legacy going forward. We now have a team of leadership who is working alongside our CEO and a Deputy. Creating the right leaders for our organisation as we strive to maintain the work we do and develop the work required to continue the mission of the organisation which is "Building Futures for Local People".

FINANCIAL REVIEW

Financial review

During 2021/22, GL Communities sought to consolidate its existing areas of strength whilst establishing the new needs of the community as we emerged from the pandemic. Large new projects were not taken on as we had conversations with our communities and reviewed our corporate strategy.

As a result, the annual accounts show a deficit of £39,519 Whilst our financial strategy had been to increase reserves in the medium-term, the board felt it necessary to take some time to reflect on past performance and future goals, and to put in place an ambitious and responsive programme for the next three years, in order to best serve our communities through the cost-of-living crisis.

The Treasurer worked alongside the Finance Officer throughout 2021/22, providing support and guidance.

Reserves policy

GL Communities will continue to strive to build reserves as part of a planned approach within a sustainability budget. The policy is to build up a sum equivalent to no less than 50% of annual core expenditure as an unrestricted reserve. Unrestricted funds currently stand at £71,364, which is short of the trustees' target, the goal being to build reserves sufficient to cover 6 months' costs.

A Treasurer has been appointed to oversee the Financial Department alongside the Finance sub-group, to give financial support and advice to both the CEO and Finance Officer and report this back to the Board.

We are continuing with the strategy to seek core funding through fundraising activity.

We aim to employ a Funding Officer in the near future to raise funds from other sources as part of ensuring sustainability.

Examination of financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 and consequently the trustees have instructed an independent examination to be carried out.

FUTURE PLANS

GL Communities is once again evolving with retirement plans for senior staff and building regeneration being investigated, we are on a new journey of discovery. Our new fundraising strategy is to pursue larger applications for funding to enable us to change our structure from Co-ordinators of Contracts to Leaders of Themed areas of work, Advice, Education and Employability, Community and Economic Development and Wellbeing and Inclusion. All of which will support the next stages of transformation going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the charitable company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. The charity's governing document is its Memorandum and Articles of Association dated 6 November 2008.

The company operated from 1 May 2009 as a company limited by guarantee with charitable objectives and was formally registered with the Charity Commission with effect from 4 March 2010.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with the Articles of Association, the company is directed by a Board of trustees of at least 3 in number. The Board meets at least four times a year.

Several of the trustees act as directors for the purposes of the Companies Act, although the trustees as a body retain responsibility for supervision of the charity's activities and for financial management. The power to appoint new trustees is vested in the existing trustees, subject to ratification by the members in General Meeting.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and regularly review the controls over key financial systems, with the aim of ensuring that there are sufficient resources in the event of conditions becoming adverse. The trustees have also examined other operational and business risks faced by the charity and confirm that systems have been established to mitigate any significant risks.

Public benefit

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of GL Communities 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.

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 29 November 2022 and signed on its behalf by:

J Dunsford - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GL COMMUNITIES

Independent examiner's report to the trustees of GL Communities ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Roger Downes FCA
ICAEW
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

29 November 2022

GL COMMUNITIES

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		3,224	9,815	13,039	10,666
Charitable activities					
Charitable		26,126	423,398	449,524	457,270
Other trading activities	2	15,419	10,606	26,025	24,042
Investment income	3	856	-	856	1,264
Total		45,625	443,819	489,444	493,242
EXPENDITURE ON					
Charitable activities	5				
Charitable		143,749	386,089	529,838	408,232
NET INCOME/(EXPENDITURE)		(98,124)	57,730	(40,394)	85,010
Transfers between funds	16	44,392	(44,392)	-	-
Net movement in funds		(53,732)	13,338	(40,394)	85,010
RECONCILIATION OF FUNDS					
Total funds brought forward		125,096	89,171	214,267	129,257
TOTAL FUNDS CARRIED FORWARD		71,364	102,509	173,873	214,267

The notes form part of these financial statements

GL COMMUNITIES

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	12	2,951	-	2,951	4,093
CURRENT ASSETS					
Debtors	13	45,944	11,675	57,619	52,815
Cash at bank and in hand		58,594	90,834	149,428	181,781
		104,538	102,509	207,047	234,596
CREDITORS					
Amounts falling due within one year	14	(34,325)	-	(34,325)	(20,822)
NET CURRENT ASSETS		70,213	102,509	172,722	213,774
TOTAL ASSETS LESS CURRENT LIABILITIES		73,164	102,509	175,673	217,867
CREDITORS					
Amounts falling due after more than one year	15	(1,800)	-	(1,800)	(3,600)
NET ASSETS		71,364	102,509	173,873	214,267
FUNDS	16				
Unrestricted funds				71,364	125,096
Restricted funds				102,509	89,171
TOTAL FUNDS				173,873	214,267

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

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 29 November 2022 and were signed on its behalf by:



J Parrott - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The covid-19 pandemic has had far-reaching consequences beyond the spread of the disease itself and efforts to quarantine it. As the virus put the country into lockdown, G L Communities had to respond to this as effectively and efficiently as it could. All of the buildings were shut and all staff either went into home-working or onto furlough leave, as required either by contract or services that could not be supplied at that time. The charity continued with its community development and engagement, due to its buildings being used as the food distribution centre for some of the local area, supporting the most vulnerable in the community it serves. A small team supported food parcels, medication pick-up and delivery; food collection continued and built to ensure that food supplies for families were in place and continued throughout lockdown. The trustees and management believe that it will be possible to return to supporting face to face, but with a much restricted presence than before and group working will be minimalised until further guidelines say otherwise.

The charity remains reliant on generating adequate funding and controlling costs within that funding, taking account of the impacts of covid-19, both to date and in the future, despite the uncertainties that the virus brings. The trustees have looked at these requirements for a minimum period of 12 months from the date of approval of these financial statements and believe that they will be able to generate funding and control costs as necessary. The costs of making staff redundant have been accrued in these financial statements. As a result of these considerations, the trustees have drawn up these financial statements on the basis that the charity is 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.

Grants that are subject to performance-related conditions received in advance of delivering the services that are the subject of that grant are accounted for initially as a liability and shown in the Statement of Financial Position as income in advance. Income in advance is released to the Statement of Financial Activities in the reporting period in which the performance-related services are provided.

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.

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

Computer equipment - 25% on cost

Assets individually costing under £2,000 are written off to the Statement of Financial Activities.

continued...

1. ACCOUNTING POLICIES - continued

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

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

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

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Rent & recharges received	21,782	19,409
Other income	2,443	2,833
Parking spaces	1,800	1,800
	26,025	24,042

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	856	1,264

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Charitable	449,524	457,270

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

	31.3.22	31.3.21
	£	£
Money Advice Services	120,342	111,769
Big Local Funding	59,248	25,168
Gloucestershire County Council	47,276	28,938
Kickstart	45,832	-
Gloucestershire Gateway Trust	43,078	75,493
Gem Project	42,744	71,765
Clinical Commissioning Group	28,000	-
Rank Foundation	18,391	40,701
Phoenix funding	18,016	15,570
GL11	15,499	6,440
Carried forward	438,426	375,844

continued...

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.22	31.3.21
	£	£
Brought forward	438,426	375,844
APT	10,944	16,014
Stroud District Council	10,542	11,997
Gloucestershire Community Foundation	5,000	-
Active Life	2,000	-
Coronovirus Job Retention Scheme	-	35,796
Big Lottery	-	17,619
	466,912	457,270

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable	522,160	7,678	529,838

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	428,130	345,795
Rent, rates and water	9,753	12,418
Insurance	5,928	4,804
Light and heat	8,984	4,845
Telephone	14,914	7,960
Postage and stationery	3,942	4,604
Advertising	1,286	133
Sundries	4,441	658
Staff and volunteer expenses	7,990	2,073
Training	7,624	2,095
Repairs and maintenance	1,493	6,408
Security	621	1,077
Equipment maintenance	10,572	4,368
Subscriptions and memberships	4,938	4,009
Interest and charges	95	87
Cleaning	4,650	2,190
Client disbursements	2,174	2,642
Bookkeeping and payroll	3,483	4,213
Grant repaid	-	3,029
Equipment purchases	-	5,377
Depreciation	1,142	476
Redundancy provision	-	(15,815)
	522,160	403,446

continued...

7. SUPPORT COSTS

	Governance costs
	£
Charitable	7,678

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

Governance costs

	31.3.22	31.3.21
	Charitable	Total activities
	£	£
Independent examiner's fees	2,820	3,123
Consultancy and legal fees	4,858	1,663
	7,678	4,786

8. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	1,142	476

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

No employee received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,666	-	10,666
Charitable activities			
Charitable	38,861	418,409	457,270
Other trading activities	11,069	12,973	24,042
Investment income	1,264	-	1,264
Total	61,860	431,382	493,242
EXPENDITURE ON			
Charitable activities			
Charitable	124,892	283,340	408,232
NET INCOME/(EXPENDITURE)	(63,032)	148,042	85,010
Transfers between funds	111,950	(111,950)	-
Net movement in funds	48,918	36,092	85,010
RECONCILIATION OF FUNDS			
Total funds brought forward	76,178	53,079	129,257
TOTAL FUNDS CARRIED FORWARD	125,096	89,171	214,267

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021 and 31 March 2022	11,049
DEPRECIATION	
At 1 April 2021	6,956
Charge for year	1,142
At 31 March 2022	8,098
NET BOOK VALUE	
At 31 March 2022	2,951
At 31 March 2021	4,093

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	37,547	39,907
Other debtors	15,357	6,133
Prepayments	4,715	6,775
	57,619	52,815

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	2,639	5,523
Other creditors	-	2,153
Income in advance	3,552	1,712
Accrued expenses	28,134	11,434
	34,325	20,822

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

	31.3.22	31.3.21
	£	£
Income in advance	1,800	3,600

continued...

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	125,096	(98,124)	44,392	71,364
Restricted funds				
Phoenix Centre	-	(151)	151	-
Money Advice Services	-	27,520	(27,520)	-
Podsmead Big Local	1,113	4,279	-	5,392
All Pulling Together	-	1,666	(1,666)	-
Big Local Trust	-	18,316	-	18,316
GEM Project	-	(7,383)	7,383	-
Wellbeing	19,798	(19,639)	(159)	-
GGT Gateway	26,711	(19,480)	1,413	8,644
Period Poverty	7,164	(914)	-	6,250
The Rank Foundation - TIme to Shine	9,857	(16,710)	6,853	-
Gateway Loop Project	-	6,568	(6,568)	-
GCC Thriving Communities	6,725	4,847	(4,169)	7,403
Digital Innovation Fund	17,803	5,480	(13,283)	10,000
Glos CC Cellnex	-	1,725	(1,725)	-
Barnwood Trust	-	698	(698)	-
Kickstart	-	3,982	(3,982)	-
Health Equalities Partnership	-	27,944	-	27,944
Carers Gloucestershire	-	2,665	(350)	2,315
Glos CC Glow Grant	-	4,521	(72)	4,449
She's Ready	-	2,000	-	2,000
GL11 Advice	-	9,796	-	9,796
	89,171	57,730	(44,392)	102,509
TOTAL FUNDS	214,267	(40,394)	-	173,873

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,625	(143,749)	(98,124)
Restricted funds			
Phoenix Centre	12,173	(12,324)	(151)
Money Advice Services	131,979	(104,459)	27,520
Podsmead Big Local	37,087	(32,808)	4,279
All Pulling Together	10,944	(9,278)	1,666
Big Local Trust	19,480	(1,164)	18,316
GEM Project	41,699	(49,082)	(7,383)
Wellbeing	5,816	(25,455)	(19,639)
GGT Gateway	9,771	(29,251)	(19,480)
Period Poverty	-	(914)	(914)
The Rank Foundation - TIme to Shine	9,107	(25,817)	(16,710)
Gateway Loop Project	28,779	(22,211)	6,568
GCC Thriving Communities	10,000	(5,153)	4,847
Digital Innovation Fund	18,955	(13,475)	5,480
Glos CC Cellnex	4,000	(2,275)	1,725
Barnwood Trust	2,698	(2,000)	698
Kickstart	45,832	(41,850)	3,982
Health Equalities Partnership	28,000	(56)	27,944
Carers Gloucestershire	5,000	(2,335)	2,665
Glos CC Glow Grant	5,000	(479)	4,521
She's Ready	2,000	-	2,000
GL11 Advice	15,499	(5,703)	9,796
	443,819	(386,089)	57,730
TOTAL FUNDS	489,444	(529,838)	(40,394)

continued...

16. 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	76,178	(63,032)	111,950	125,096
Restricted funds				
Phoenix Centre	-	(7,683)	7,683	-
Money Advice Services	-	49,772	(49,772)	-
Podsmead Big Local	7,626	(6,513)	-	1,113
All Pulling Together	3,525	9,300	(12,825)	-
GEM Project	-	33,655	(33,655)	-
Wellbeing	14,537	10,523	(5,262)	19,798
GGT Gateway	-	32,076	(5,365)	26,711
Physical Activity	3,831	-	(3,831)	-
Period Poverty	7,515	(351)	-	7,164
The Rank Foundation - TIme to Shine	6,050	3,807	-	9,857
Gateway Loop Project	-	6,201	(6,201)	-
GCC Councillors Fund	3,077	(355)	(2,722)	-
GCC Thriving Communities	6,918	(193)	-	6,725
Digital Innovation Fund	-	17,803	-	17,803
	53,079	148,042	(111,950)	89,171
TOTAL FUNDS	129,257	85,010	-	214,267

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,860	(124,892)	(63,032)
Restricted funds			
Phoenix Centre	2,574	(10,257)	(7,683)
Money Advice Services	148,681	(98,909)	49,772
Podsmead Big Local	26,564	(33,077)	(6,513)
All Pulling Together	17,535	(8,235)	9,300
GEM Project	70,208	(36,553)	33,655
Wellbeing	27,667	(17,144)	10,523
GGT Gateway	60,016	(27,940)	32,076
Period Poverty	-	(351)	(351)
The Rank Foundation - Time to Shine	26,035	(22,228)	3,807
Gateway Loop Project	29,412	(23,211)	6,201
GCC Councillors Fund	500	(855)	(355)
GCC Thriving Communities	-	(193)	(193)
Digital Innovation Fund	22,190	(4,387)	17,803
	431,382	(283,340)	148,042
TOTAL FUNDS	493,242	(408,232)	85,010

Advice service
To support free and accessible information, advice and support to clients seeking general advice and debt advice.

Social Inclusion
To provide support through the Phoenix Centre for people with additional needs.

Community Growing Project
To support the motorway services M5 growing space to enable people to link to an environmental project.

Money Advice Services
To provide face-to-face debt advice services in various outreach venues in Gloucestershire.

Podsmead Big Local
To put into place a team to support the work of the Big Local area.

All Pulling Together
A community group supporting grass roots community development.

GEM Project
To provide a support to the most vulnerable, furthest away from job market, back into employment.

Wellbeing
To support residents to access activities that work under the 'Five Ways to Wellbeing'.

continued...

16. MOVEMENT IN FUNDS - continued

GGT Gateway
To support residents to access community cafe and information, advice and support.

Physical Activity
To support physical activities for over 65's.

Period Poverty
To support women of all ages to access free sanitary products throughout Gloucestershire.

The Rank Foundation - Time to Shine
Funding for one year to support a community activist to become a community leader with support and mentoring from the Foundation and G L Communities.

Gateway Loop Project
A community space that is supported by G L Communities, Gloucestershire Gateway Trust and the Residents group for Matson and Robinswood that enables residents to access free computers, telephones and social activities.

GCC Councillors Fund
To support the training and development of volunteers for the advice services.

GCC Thriving Communities
To support the development of the Phoenix Centre in the process of connecting residents to the newly refurbished centre, through promoting social engagement and creating connections, providing activities, social groups and learning opportunities and creating safe and accessible meeting spaces.

Digital Innovation Fund
To support our community with connectivity to IT by tackling social isolation, maintaining personal independence through enriching lives and personal wellbeing and improving digital confidence and access.

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; and

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, when the deficit is eliminated by transfer from unrestricted funds.

continued...

17. 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. In the opinion of the trustees no such liability exists at the year end.

18. RELATED PARTY DISCLOSURES

GEM Project
An organisation in which one of the trustees is a senior employee.

During the year G L Communities received income of £41,699 (2021: £70,208) on an arm's length basis from the related party.

GL COMMUNITIES

England & Wales - Charity number 1134656

Accounts

REGISTERED COMPANY NUMBER: 06742832 (England and Wales)
REGISTERED CHARITY NUMBER: 1134656

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

GL COMMUNITIES

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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FOR THE YEAR ENDED 31 MARCH 2021

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REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES	J Dunsford I J Ellis A M Gardiner L Kelch M J Norman Mrs J Parrott
COMPANY SECRETARY	J Dunsford
REGISTERED OFFICE	The Trinity Centre 60 Norbury Avenue Gloucester Gloucestershire GL4 6AH
REGISTERED COMPANY NUMBER	06742832 (England and Wales)
REGISTERED CHARITY NUMBER	1134656
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects (as defined in its Memorandum of Association) are:

- the relief of persons resident in the City of Gloucester and surrounding area ('the area of benefit') in need, hardship and distress, including the elderly and the disabled;

- providing, or assisting in the provision of, advice and information regarding their legal entitlements, particularly (but not exclusively) state benefits, housing, consumer matters and debt;

- providing, or assisting in the provision of, facilities and services to relieve persons suffering from substance addiction together with the families of such persons;

- the advancement of education amongst persons resident in the area of benefit;

- to provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the object of improving their conditions of life.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Advice and Advocacy - team of 6

This year we have been working hard to meet the needs of our clients who could not present themselves to us during the pandemic. We needed to change the way that we worked and everyone who could was working from home. Our IT support went into overdrive and ensured that we were all set up with the systems needed to deliver from home working. We then had to work through how the service was going to deliver and the team embedded a new process of telephone advice services. Advice Pro Management System continues to be a great investment and one of our assets of working which supports every part of the recording mechanism and we can use this to produce our impact on services we provide. We stopped supporting clients face to face and everything went to telephone advice no drop-in services, and through our ITC - website.

We continued to offer support for financial capability and income maximisation including form filling. We were unable to provide services normally in our wide range of venues and with our wide range of organisations who we partner with to deliver these services but continued to support: All Pulling Together - Stonehouse, GL11 - Dursley, Nelson Trust - Stroud/Gloucester, Stroud District Council.

We continued to take referrals from many agencies including the MP's office, the GEM Programme for the County and links to organisations that were also supporting people on the ground. Food bank vouchers distribution became a necessity and we delivered 1502 supporting the Gloucester Food Bank to distribute them from their office. GL food parcels were there for instant crises, especially for families of low income, people on furlough and anyone who needed that support on the ground during lockdown based out of our Food Distribution Centre led by our Time to Shine Community Engagement Officer out of the Phoenix Wellbeing Centre.

Free sanitary products as part of our Dignity for Women supported by Gloucestershire County Council including our Environmental Reusable products. We had to completely change the way we worked during this year and the advice team did a tremendous job supporting every need that presented itself to us without doing anything face to face.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Employability and Education - team of 2

We continue to work and support some of the hardest to reach long term un-employed who maybe the furthest way from the employment market. We continue to grow their skills and talents through education, training, and volunteering.

"Going the Extra Mile", which is the county funding for this work. We have two Navigators who can work alongside participants to access the opportunities they need to gain the skills, have time as a volunteer to try new placements that will prepare them for workspaces and have the educational support to benefit their employability. Throughout the pandemic the work continued, and everything needed to support participants went online and the support to individuals went to telephone services. Once people got used to this way of working it became a great success and the flexible timetable with diverse options available to all who accessed the timetable.

Community and Economic Development - team of 9 including the CEO

Time to Shine - Rank Foundation funding gave us the opportunity to work consistently in the community development and engagement area but because of COVID we had to change the way we worked, and our worker led the work to support people through our Food Distribution Centre based in the Phoenix - She led this out from March and all through the pandemic until we gave her chance to go into a furlough process just before Christmas. By that time many things happened and from the lockdowns to holiday kitchen which we supported throughout the holidays last summer the benefit of that role ensured we completed the support phase with our residents as they needed and presented to us. The whole work evolved over that time and eventually as the Food needs declined the Phoenix was able to go back into the wellbeing centre.

All Pulling Together - we supported the employment of their Community Connector who works in Stonehouse and within the LOOP project and due to circumstances spent some time out on furlough. APT continued to support their community from the Hub and provided food distribution and advice referrals.

Podsmead Big Local - GL supports this as a locally trusted organisation that employs and manages the community development team. The CEO role has always been to support the panel and the work on the ground with the team. We hold the lease of the Hub to ensure that the building opened to support the community. We have our CEO who lives within the area and continues to help steer the programme by championing some of the local projects. Recently taking up a director role on Black bridge Community and Sports Hub development.

Gateway - we supported the role of the Gateway Co-ordinator through employment and management with Gloucestershire Gateway Trust and Matson Residents Group who work cooperatively together to support the community in that area. The Gateway supported food distribution and some of the time had to go onto furlough.

Community Growing Project - we support a small team who work on the M5 motorway station through the growing space where they maintain the peaceful space and support the development of that area, maintaining the opportunities of growth alongside the Station. Most of last year the team was on furlough.

LOOP Project (Looking Out for Others Potential) - The team of Connectors who work in some of our areas to support people to reach their potential, help them to aspire and achieve whatever they want went into full swing last year supporting the most vulnerable in our communities with food parcels, shopping and medication runs as required. This team was inspirational and funded by Gloucestershire Gateway Trust supports asset-based approach and have put a team of mentors and peer support to continue to develop and evolve this programme.

Community Researchers - every summer you can find a team of Researchers that is funded and supported by Gloucestershire Gateway Trust to consult with our local communities and then using those outcomes to drive the GGT Community development supported by GL Communities and their other partners. Unfortunately, this was unable to happen during this year. But we know they will be back soon to pick up the good work needed to give us the overview of community trends of needs and the outcomes needed for this.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Wellbeing and Social Inclusion - team of 3

The Phoenix Community Centre was completely refurbished and open and accessible to residents who need support in the areas of wellbeing, which include "5 Ways to Wellbeing":

CONNECT
BE ACTIVE
TAKE NOTICE
LEARN
GIVE

All the above is our way of working alongside residents to achieve what they set out with our Co-ordinator as part of their own needs and aspirations. This includes referrals, support and socialising with others who are all striving to the same end to be well and keep well. This includes a funded Volunteer Project with a Co-ordinator whose role is to put into place all the needs of that person to enable them to achieve what their aims are within their plans.

GL Communities has always been successful in helping and supporting people to become volunteers for us or we place them in other organisations too. Without volunteers GL would struggle to do all that we need to do and achieve - there is always a big thank you to them for their ongoing support. However, during this time, the team was put into furlough so that the Centre could do only the support required at the time of the pandemic.

Leadership and management are something that we as an organisation are continuing to invest in and develop as part of our sustainability and legacy going forward. We now have a CEO and a Deputy who work alongside each other both working to both their strengths. We have a Finance Officer and some leaders in a group that supports the themed areas of work so that we have more members of staff that are developing their strengths, skills and aspirations moving forward. Creating the right leaders for our organisation as we strive to maintain the work we do and develop the work required to continue the mission of the organisation which is "Building Futures for Local People".

FINANCIAL REVIEW

Financial review

During the pandemic GL Communities continued to operate remotely and in the office for the majority of its activities. Some staff who could not continue with their roles because of the Covid restrictions were furloughed. The funders of these projects with which these staff were involved agreed to extend the projects into the following financial year, so the funding was rolled over to meet these costs.

We were fortunate enough to be able to continue operating within the restrictions and, as such, the pandemic did not impact greatly on our ability to deliver the funded services.

Reserves policy

GL Communities will continue to strive to build reserves as part of a planned approach within a sustainability budget. The policy is to build up a sum equivalent to no less than 50% of annual core expenditure as an unrestricted reserve. Unrestricted funds currently stand at £125,096, which is short of the trustees' target, the goal being to build reserves sufficient to cover 6 months' costs.

A Treasurer has been appointed to oversee the Financial Department alongside the Finance sub-group, to give financial support and advice to both the CEO and Finance Officer and report this back to the Board.

We are continuing with the strategy to seek core funding through fundraising activity.

We aim to employ a Funding Officer in the near future to raise funds from other sources as part of ensuring sustainability.

FINANCIAL REVIEW

Examination of financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 and consequently the trustees have instructed an independent examination to be carried out.

FUTURE PLANS

During the covid-19 outbreak, we have continued to support the residents in our community but in a different way for a while where we all moved into home service delivery, working alongside the needs of residents who were calling in for support, linking to our chat live and doing Facetime if we could. Now it has moved into a new blended service, where we are working out of the office hubs and continuing to link to people in our various ways, but still not face to face.

We are now getting covid-19 ready, working within the framework and completing our risk assessment and all the changes that needed to be put into place.

Going forward we will work with residents, but in a safe way - one to one work and in groups of up to six people, using outdoor space whenever we can, which includes temporary and permanent structures.

Our services have evolved, and we continue to evolve with them as needed. We will continue to work towards normality whatever that might mean. Every quarter we are reviewing and adapting to the needs. Our big project going forward is to work with people around connectivity and supporting them to become digitally included.

Our big project now completed was the Phoenix Centre, which became a food distribution warehouse where food supplies to the community happened daily. A team of community workers gave all the hours and more to complete this work between March and August. They were a tremendous team of community workers and the impact of that work will be given out through our website and social media for all to view.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the charitable company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. The charity's governing document is its Memorandum and Articles of Association dated 6 November 2008.

The company operated from 1 May 2009 as a company limited by guarantee with charitable objectives and was formally registered with the Charity Commission with effect from 4 March 2010.

Organisational structure

In accordance with the Articles of Association, the company is directed by a Board of trustees of at least 3 in number. The Board meets at least four times a year.

Several of the trustees act as directors for the purposes of the Companies Act, although the trustees as a body retain responsibility for supervision of the charity's activities and for financial management. The power to appoint new trustees is vested in the existing trustees, subject to ratification by the members in General Meeting.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and regularly review the controls over key financial systems, with the aim of ensuring that there are sufficient resources in the event of conditions becoming adverse. The trustees have also examined other operational and business risks faced by the charity and confirm that systems have been established to mitigate any significant risks.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Public benefit

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of GL Communities 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.

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 26/10/21 and signed on its behalf by:

.....
J Dunsford - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GL COMMUNITIES

Independent examiner's report to the trustees of GL Communities ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Roger Downes FCA
ICAEW
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 28 October 2021

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,666	-	10,666	1,239
Charitable activities	4				
Charitable		38,861	418,409	457,270	436,912
Other trading activities	2	11,069	12,973	24,042	36,667
Investment income	3	1,264	-	1,264	1,651
Total		61,860	431,382	493,242	476,469
EXPENDITURE ON					
Charitable activities	5				
Charitable		124,892	283,340	408,232	464,862
NET INCOME/(EXPENDITURE)		(63,032)	148,042	85,010	11,607
Transfers between funds	15	111,950	(111,950)	-	-
Net movement in funds		48,918	36,092	85,010	11,607
RECONCILIATION OF FUNDS					
Total funds brought forward		76,178	53,079	129,257	117,650
TOTAL FUNDS CARRIED FORWARD		125,096	89,171	214,267	129,257

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	4,093	-	4,093	-
CURRENT ASSETS					
Debtors	12	52,815	-	52,815	16,389
Cash at bank and in hand		92,610	89,171	181,781	159,214
		145,425	89,171	234,596	175,603
CREDITORS					
Amounts falling due within one year	13	(20,822)	-	(20,822)	(40,946)
NET CURRENT ASSETS		124,603	89,171	213,774	134,657
TOTAL ASSETS LESS CURRENT LIABILITIES		128,696	89,171	217,867	134,657
CREDITORS					
Amounts falling due after more than one year	14	(3,600)	-	(3,600)	(5,400)
NET ASSETS		125,096	89,171	214,267	129,257
FUNDS	15				
Unrestricted funds				125,096	76,178
Restricted funds				89,171	53,079
TOTAL FUNDS				214,267	129,257

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

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 26/10/2021 and were signed on its behalf by:

J Parrott - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The covid-19 pandemic has had far-reaching consequences beyond the spread of the disease itself and efforts to quarantine it. As the virus put the country into lockdown, G L Communities had to respond to this as effectively and efficiently as it could. All of the buildings were shut and all staff either went into home-working or onto furlough leave, as required either by contract or services that could not be supplied at that time. The charity continued with its community development and engagement, due to its buildings being used as the food distribution centre for some of the local area, supporting the most vulnerable in the community it serves. A small team supported food parcels, medication pick-up and delivery; food collection continued and built to ensure that food supplies for families were in place and continued throughout lockdown. The trustees and management believe that it will be possible to return to supporting face to face, but with a much restricted presence than before and group working will be minimalised until further guidelines say otherwise.

The charity remains reliant on generating adequate funding and controlling costs within that funding, taking account of the impacts of covid-19, both to date and in the future, despite the uncertainties that the virus brings. The trustees have looked at these requirements for a minimum period of 12 months from the date of approval of these financial statements and believe that they will be able to generate funding and control costs as necessary. The costs of making staff redundant have been accrued in these financial statements. As a result of these considerations, the trustees have drawn up these financial statements on the basis that the charity is 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.

Grants that are subject to performance-related conditions received in advance of delivering the services that are the subject of that grant are accounted for initially as a liability and shown in the Statement of Financial Position as income in advance. Income in advance is released to the Statement of Financial Activities in the reporting period in which the performance-related services are provided.

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.

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

Computer equipment - 25% on cost

Assets individually costing under £2,000 are written off to the Statement of Financial Activities.

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

continued...

1. ACCOUNTING POLICIES - continued

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

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

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Clothing sales	-	512
Rent & recharges received	19,409	25,139
Other income	2,833	9,216
Parking spaces	1,800	1,800
	24,042	36,667

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	1,264	1,651

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Grants	Charitable	457,270	436,912

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

	31.3.21	31.3.20
	£	£
Money Advice Services	111,769	131,998
Gloucestershire Gateway Trust	75,493	121,683
Gem Project	71,765	48,298
Rank Foundation	40,701	12,209
Gloucestershire County Council	28,938	11,651
Big Local Funding	25,168	51,684
Big Lottery	17,619	-
APT	16,014	9,818
Phoenix funding	15,570	39,087
Stroud District Council	11,997	1,045
GL11	6,440	-
Barnwood Trust	-	9,315
GCC Grant Fishing Club Fund	-	124
Coronovirus Job Retention Scheme	35,796	-
	457,270	436,912

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable	403,446	4,786	408,232

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	345,795	361,244
Rent, rates and water	12,418	15,329
Insurance	4,804	5,300
Light and heat	4,845	5,774
Telephone	7,960	8,465
Postage and stationery	4,604	7,729
Advertising	133	977
Sundries	658	641
Staff and volunteer expenses	2,073	1,251
Training	2,095	2,640
Repairs and maintenance	6,408	23,114
Security	1,077	1,783
Equipment maintenance	4,368	3,843
Subscriptions and memberships	4,009	1,755
Interest and charges	87	60
Cleaning	2,190	2,528
Client disbursements	2,642	2,232
Bookkeeping and payroll	4,213	11,616
Grant repaid	3,029	-
Equipment purchases	5,377	2,753
Depreciation	476	653
Redundancy provision	(15,815)	1,050
	403,446	460,737

7. SUPPORT COSTS

	Governance costs
	£
Charitable	4,786

continued...

7. SUPPORT COSTS - continued

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

Governance costs

	31.3.21 Charitable £	31.3.20 Total activities £
Independent examiner's fees	3,123	2,370
Consultancy and legal fees	1,663	1,755
	4,786	4,125

8. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Depreciation - owned assets	476	653

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,239	-	1,239
Charitable activities			
Charitable	41,857	395,055	436,912
Other trading activities	33,648	3,019	36,667
Investment income	1,651	-	1,651
Total	78,395	398,074	476,469
EXPENDITURE ON			
Charitable activities			
Charitable	134,647	330,215	464,862
NET INCOME/(EXPENDITURE)	(56,252)	67,859	11,607
Transfers between funds	35,179	(35,179)	-
Net movement in funds	(21,073)	32,680	11,607

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	97,251	20,399	117,650
TOTAL FUNDS CARRIED FORWARD	76,178	53,079	129,257

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	6,480
Additions	4,569
At 31 March 2021	11,049
DEPRECIATION	
At 1 April 2020	6,480
Charge for year	476
At 31 March 2021	6,956
NET BOOK VALUE	
At 31 March 2021	4,093
At 31 March 2020	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	39,907	2,413
Other debtors	6,133	8,025
Prepayments	6,775	5,951
	52,815	16,389

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	5,523	7,729
Social security and other taxes	-	4,309
Other creditors	2,153	1,084
Income in advance	1,712	878
Accrued expenses	11,434	26,946
	20,822	40,946

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

	31.3.21	31.3.20
	£	£
Income in advance	3,600	5,400

15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	76,178	(63,032)	111,950	125,096
Restricted funds				
Phoenix Centre	-	(7,683)	7,683	-
Money Advice Services	-	49,772	(49,772)	-
Podsmead Big Local	7,626	(6,513)	-	1,113
All Pulling Together	3,525	9,300	(12,825)	-
GEM Project	-	33,655	(33,655)	-
Wellbeing	14,537	10,523	(5,262)	19,798
GGT Gateway	-	32,076	(5,365)	26,711
Physical Activity	3,831	-	(3,831)	-
Period Poverty	7,515	(351)	-	7,164
The Rank Foundation - TIme to Shine	6,050	3,807	-	9,857
Gateway Loop Project	-	6,201	(6,201)	-
GCC Councillors Fund	3,077	(355)	(2,722)	-
GCC Thriving Communities	6,918	(193)	-	6,725
Digital Innovation Fund	-	17,803	-	17,803
	53,079	148,042	(111,950)	89,171
TOTAL FUNDS	129,257	85,010	-	214,267

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,860	(124,892)	(63,032)
Restricted funds			
Phoenix Centre	2,574	(10,257)	(7,683)
Money Advice Services	148,681	(98,909)	49,772
Podsmead Big Local	26,564	(33,077)	(6,513)
All Pulling Together	17,535	(8,235)	9,300
GEM Project	70,208	(36,553)	33,655
Wellbeing	27,667	(17,144)	10,523
GGT Gateway	60,016	(27,940)	32,076
Period Poverty	-	(351)	(351)
The Rank Foundation - TIme to Shine	26,035	(22,228)	3,807
Gateway Loop Project	29,412	(23,211)	6,201
GCC Councillors Fund	500	(855)	(355)
GCC Thriving Communities	-	(193)	(193)
Digital Innovation Fund	22,190	(4,387)	17,803
	431,382	(283,340)	148,042
TOTAL FUNDS	493,242	(408,232)	85,010

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	97,251	(56,252)	35,179	76,178
Restricted funds				
Advice service	-	2,920	(2,920)	-
Social Inclusion	-	(16,459)	16,459	-
Community Growing Project	-	11,583	(11,583)	-
Money Advice Services	-	24,491	(24,491)	-
Podsmead Big Local	-	7,626	-	7,626
All Pulling Together	876	5,086	(2,437)	3,525
GEM Project	-	5,057	(5,057)	-
Wellbeing	2,632	11,905	-	14,537
GGT Gateway	3,667	(4,201)	534	-
Physical Activity	4,374	(543)	-	3,831
Period Poverty	8,850	665	(2,000)	7,515
The Rank Foundation - TIme to Shine	-	6,050	-	6,050
Gateway Loop Project	-	3,684	(3,684)	-
GCC Councillors Fund	-	3,077	-	3,077
GCC Thriving Communities	-	6,918	-	6,918
	20,399	67,859	(35,179)	53,079
TOTAL FUNDS	117,650	11,607	-	129,257

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,395	(134,647)	(56,252)
Restricted funds			
Advice service	12,440	(9,520)	2,920
Social Inclusion	2,748	(19,207)	(16,459)
Community Growing Project	20,750	(9,167)	11,583
Money Advice Services	121,583	(97,092)	24,491
Podsmead Big Local	52,054	(44,428)	7,626
All Pulling Together	9,818	(4,732)	5,086
GEM Project	48,299	(43,242)	5,057
Wellbeing	43,050	(31,145)	11,905
GGT Gateway	34,750	(38,951)	(4,201)
Physical Activity	-	(543)	(543)
Period Poverty	2,000	(1,335)	665
The Rank Foundation - TIme to Shine	12,209	(6,159)	6,050
Gateway Loop Project	26,722	(23,038)	3,684
GCC Councillors Fund	4,400	(1,323)	3,077
GCC Thriving Communities	7,251	(333)	6,918
	398,074	(330,215)	67,859
TOTAL FUNDS	476,469	(464,862)	11,607

Advice service
To support free and accessible information, advice and support to clients seeking general advice and debt advice.

Social Inclusion
To provide support through the Phoenix Centre for people with additional needs.

Community Growing Project
To support the motorway services M5 growing space to enable people to link to an environmental project.

Money Advice Services
To provide face-to-face debt advice services in various outreach venues in Gloucestershire.

Podsmead Big Local
To put into place a team to support the work of the Big Local area.

All Pulling Together
A community group supporting grass roots community development.

GEM Project
To provide a support to the most vulnerable, furthest away from job market, back into employment.

Wellbeing
To support residents to access activities that work under the 'Five Ways to Wellbeing'.

GGT Gateway
To support residents to access community cafe and information, advice and support.

continued...

15. MOVEMENT IN FUNDS - continued

Physical Activity
To support physical activities for over 65's.

Period Poverty
To support women of all ages to access free sanitary products throughout Gloucestershire.

The Rank Foundation - Time to Shine
Funding for one year to support a community activist to become a community leader with support and mentoring from the Foundation and G L Communities.

Gateway Loop Project
A community space that is supported by G L Communities, Gloucestershire Gateway Trust and the Residents group for Matson and Robinswood that enables residents to access free computers, telephones and social activities.

GCC Councillors Fund
To support the training and development of volunteers for the advice services.

GCC Thriving Communities
To support the development of the Phoenix Centre in the process of connecting residents to the newly refurbished centre, through promoting social engagement and creating connections, providing activities, social groups and learning opportunities and creating safe and accessible meeting spaces.

Digital Innovation Fund
To support our community with connectivity to IT by tackling social isolation, maintaining personal independence through enriching lives and personal wellbeing and improving digital confidence and access.

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; and

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, when the deficit is eliminated by transfer from unrestricted funds.

16. 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. In the opinion of the trustees no such liability exists at the year end.

continued...

17. RELATED PARTY DISCLOSURES

GEM Project
An organisation in which one of the trustees is a senior employee.

During the year G L Communities received income of £70,208 (2020: £48,299) on an arm's length basis from the related party.