

SOUTHERN BROOKS COMMUNITY PARTNERSHIPS

England & Wales · Charity number 1157061

Details

Other names	SOUTH GLOUCESTERSHIRE COMMUNITY PARTNERSHIP, SOUTH GLOUCESTERSHIRE COMMUNITY PARTNERSHIPS, Southern Brooks
Status	Registered
Legal form	CIO
Registered	2014-05-15
Register	View on the Charity Commission register

Contact

Address	Coniston Community Centre The Parade Coniston Road Patchway Bristol BS34 5LP
Phone	01174 034238
Email	office@southernbrooks.org.uk
Website	www.southernbrooks.org.uk

Activities

Objects: TO PROMOTE THE BENEFITS OF THE INHABITANTS OF SOUTH GLOUCESTERSHIRE AND SURROUNDING AREA (HENCEFORTH REFERRED TO AS THE "AREA OF BENEFIT") WITHOUT DISTINCTION OF ROLE, AGE, RACE, GENDER, SEXUAL ORIENTATION, ABILITY OR OF POLITICAL, RELIGIOUS OR OTHER OPINION, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE AFOREMENTIONED INHABITANTS.THE ORGANISATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: We have been established since 1988 as a community development organisation helping people achieve their full potential and shape their own futures.We are committed to supporting the most vulnerable and disadvantaged people and our aim is for people to be healthy and happy and have the skills and

confidence they need to shape their own future and to actively contribute to their communities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,001,778	£1,175,158	£602,336	43
2024-03-31	£1,434,476	£1,291,583	£775,716	48
2023-03-31	£1,667,986	£1,399,917	£632,823	42
2022-03-31	£1,534,441	£1,421,864	£364,754	50
2021-03-31	£1,586,553	£1,416,528	£252,177	57

Trustees

Name	Role	Appointed
Paul Timmins	Chair	2019-04-17
Andrew Alun Langdon		2024-09-03
DAVID BELL		2014-02-13
Lara Bealing		2024-09-03
Philip James Grew		2022-01-31
Scott Jacobs-Lange		2024-09-03

Accounts

Charity no. 1157061



**Southern Brooks Community Partnerships
Report and Audited Financial Statements
31 March 2025**

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

The Trustees submit their annual report and the financial statements of Southern Brooks Community Partnerships for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (effective from January 2019).

Our purpose

The purpose of the charity is to promote the benefits of the inhabitants of South Gloucestershire and surrounding area (henceforth referred to as the "Area of Benefit") without distinction of role, age, race, gender, sexual orientation, ability or of political, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the aforementioned inhabitants.

The organisation shall be non-party in politics and non-sectarian in religion.

Our objectives are to support people to lead their best lives in South Gloucestershire through community connection and helping people to help themselves. We have a focus on those who may be excluded or suffer the largest inequalities in terms of wellbeing and health. In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Our key objectives for the year remain as previously:

- To deliver high quality community development and wellbeing and health support to individuals and communities, helping people achieve what matters to them;
- To connect and strengthen partnerships and alliances in order that Southern Brooks and the VCSE sector are able to support thriving communities across South Gloucestershire and influence the system for fairer thriving communities; and
- To deliver financial sustainability and operational excellence with a reputation for integrity and partnership working.

How we work

At the heart of what we do is listening to people and understanding what matters to them. From there we help them identify resources (people and places) that already exist within the community and build connections. Where we identify gaps in provision we work with partners across the community, wellbeing, health and social care spheres to look to meet those needs, with residents at the heart of designing their own solutions.

The Charity's activities

Our activities centre around 3 key areas: sustainable communities, wellbeing and health, and strategic work to influence the wellbeing and health system.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

We integrate our offer in order to provide the best possible service so that:

- People have improved physical, emotional and mental health leading to increased self-esteem and confidence;
- People have the skills and confidence to be responsible for their own futures; and
- People work together to influence change.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the charity's future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance in 2024-25

Key activities

To deliver high quality community development and wellbeing and health services that support individuals and communities, helping people achieve what matters to them

- Supported over 2,500 residents of South Gloucestershire through 1-2-1, peer and community events;
- We undertook a South Gloucestershire wide community survey with some 700 responses. This provided valuable insights which have been shared with partners and which direct our work and future strategy;
- Extended Health and Happiness Hubs from pilots in Yate and Cadbury Health to Bradley Stoke, Thornbury and Kingswood. These 12-week group sessions supported people to make changes that supported their physical and mental health and helped them find their joy;
- Continued to deliver high quality social prescribing across Severnvale, Network 4, 4PCN and Concord medical centre with 80% of participants feeling the service had a positive impact on their wellbeing;
- We worked with Network 4 on Proactive Social Prescribing, focusing on carers to see if they had any additional support needs, identifying significant unmet needs, and supporting carers. We are now focusing on parents of SEN children;
- Developing and growing our Welcome Home and Hospital Link service to provide much needed support to individuals supporting them leaving hospital;
- Worked with partners to provide accessible events where people from minority faiths shared their culture with others such as Diwali and community Iftars in Bradley Stoke and Kingswood; and
- Worked with YTL on welcoming new residents to Brabazon and explored with South Gloucestershire Council how all residents on new housing developments can be supported to feel welcome and connected from day one.

Connecting and strengthening partnerships and alliances to enable the VCSE sector to thrive and working strategically to influence the wellbeing and health system

A key role for us is using our insight and intelligence for working with community and partners and across South Gloucestershire and our local health system Bristol, North Somerset, South Gloucestershire (BNSSG) to support everyone to have the best chance and live their best selves no matter their circumstances.

In South Gloucestershire we are members of Health and Wellbeing Board, Locality Partnership Board and Locality Delivery Board and able to use our voice for both VCSE partners and supporting a fair and inclusive South Gloucestershire.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

Our system work includes developing and supporting the VCSE Alliance that launched in January 2024 supporting VCSE organisations to influence the health system for fairer healthier communities, provide simple routes for the health service to interact with the VCSE sector and support sector leadership.

The Alliance has been hugely successful with its distributed leadership model supporting Ambassador roles across the system (Southern Brooks undertaking 3 Ambassadors roles to provide insight and influence on behalf of the sector).

South Gloucestershire has typically had fewer VCSE organisations that are less networked. To address this we have set up and managed the Bridging the Gap network to support VCSE organisations connecting to each other and to the wellbeing and health sector and are moving to a distributed leadership model to sustain this vital network. There are some 200 members on the mailing list and quarterly in person meetings with 30+ attendees.

We also have made significant input to the Dementia strategy and to supporting community cohesion through the South Gloucestershire community cohesion action group that we have supported. We have worked with SARI: Stand Against Racism and Inequality, Diversity Trust, Avon Fire and Rescue, and Avon Somerset Police and South Gloucestershire Council, working collaboratively with crisis communications in response to far right violence in August 2024 and then on how we can tackle racism, discrimination and community safety and work with communities on connection and inclusion.

Delivering financial sustainability and operational excellence with a reputation for integrity and partnership working

Like many charities, this was not an easy year with National Insurance increases announced, cost of living increases and a number of our funding grants and contracts coming to end with late notice from statutory organisations, or multi-year funding with no uplifts. These factors have added to an already challenging funding environment. Due to prudent financial management and budgeting we were able to continue paying Real Living Wage where it applies, and uplift salaries by 3% in April 2025.

Plans for the future - 2025-26 and beyond

By the end of 2025 we will launch our new strategy with a focus on how we can be sector leading in Asset Based Community Development and Wellbeing and Health across South Gloucestershire, improve how we tell our story and measure our impact and have a focus on strategic partnerships to ensure collectively we are making sure that everyone in South Gloucestershire has the opportunity to live their best life.

As part of this, we will explore new opportunities to increase unrestricted funding, allowing us to sustain and enhance the support we provide for residents of South Gloucestershire while continuing to invest in our people.

Financial review

The statement of financial activities shows that total income decreased this year by £432,698 to £1,001,778, from £1,434,476 in 2023-24. Total expenditure also decreased, by £116,425 from £1,291,583 in 2023-24 to £1,175,158 this year.

The previous year had seen significant income paid to us in advance. In 2024-25 we recorded a net fall of £194,592 in restricted funds as we started to spend these advanced funds. Restricted funds were £357,955 at 31 March 2025 (£552,547 at 31 March 2024). More detail is given in the Movement in Funds note (note 14) to the financial statements.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

Total unrestricted funds grew by £21,212 in the year to £244,381. Of these funds, £21,491 is designated by the Trustees, with a new designation in the year relating to the sustainability of our Health and Wellbeing Manager post. More details are given in note 14 to the financial statements.

Reserves policy

The Trustees and the Finance and Risk Overview Committee continue to assess Southern Brooks' approach to risk and to assess our need for reserves. Reserves at 31 March 2025 have been assessed by reference to our Reserves Policy, using consistent bases of calculation. The policy is reviewed as part of the annual budgeting cycle and the 3-year rolling strategy review, and immediately in the event of a material change in Southern Brooks' activities, size or risk profile.

Our policy is to hold reserves for short term in-year financial risks, such as interim cover for key personnel, managing project changes and delays in confirmation of project extensions or start dates. Reserves for longer term risks are needed to mitigate the financial impact of changes and risks foreseen in the 3-year strategic plan and risk register and to allow Southern Brooks to address the challenges whilst minimising the impact of any required changes on our clients. These are quantified at 3 months' core team and resource costs plus other identified financial risks.

The level of reserves required on these bases was calculated at £193,460 as at 31 March 2025. We had £222,890 general free funds at that date. Our policy is therefore 115% funded. This provides us with a margin of safety as we both enter the new tax regime announced in the November 2024 Budget with its impact on staff costs and launch our new strategy.

Principal risks and uncertainties

Southern Brooks has a Risk Register which is reviewed regularly by the Senior Leadership Team and the Board. The register considers all major risks the charity may be exposed to in terms of likelihood and impact on the charity if they happen. This review includes the operational, strategic, reputational and financial impact combined with a likelihood score.

The key risks identified:

- Employee recruitment, retention and wellbeing;
- Insufficient funding; and
- Data protection and cyber security risks.

Measures taken to mitigate risks include:

Employee recruitment, retention and wellbeing

All staff meetings moved to bi-monthly in person and include a wellbeing element. We have updated our performance management system to twice a year with a feedback element to ensure that everyone is clear on what is expected of them and is having supported conversations about their performance and development. In April 25 we moved almost all employees to permanent contracts to improve retention, we made a 3% pay increase to recognise cost of living impacts and ensure that our wages remain competitive. Employee wellbeing and retention remain key focus areas for senior management and Trustees.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

Insufficient funding

(not renewed, in year cuts, unexpected cost rises, impact on cash flow management)

We have strong financial controls in place to ensure that our cash flow is well managed and a comprehensive reserves policy that calculates and quantifies risk to ensure there are sufficient reserves to manage risk. In calculating reserves Trustees have balanced the need to hold funds for worst case scenario against the need to use the organisations resources both to deliver public benefit and support sustainability and growth of the charity. As such our reserves calculations are dynamic and can be updated as we gain surety over funding contracts.

Trustees recognise that our funders and commissioners experience a high degree of uncertainty due to pressures on public funding and therefore we will be exploring how to increase our unrestricted funding to provide more security to our ongoing operations and delivering our mission.

Trustees meet quarterly for a detailed look at finances in the Finance and Risk Oversight Committee (FROC) and then report to the board quarterly on financial performance. We have regular discussions with our funders and commissioners, and particularly when nearing the end of contracts to make sure that any transition is well managed.

Data protection and cyber security risks

A key focus this year has been on improving our cyber security and data protection risk including significant investment to upgrade our IT security. We annually undertake the NHS Data Security Protection Toolkit that supports assurance of our data and cyber security arrangements and, given the sensitive data that we hold and increasing risk of cyber-attacks, we recognise the need to remain vigilant around data and cyber security.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

The governance regulations for the charity are contained within the Foundation Constitution, a document which was updated in 2019.

The charity is a CIO (Charitable Incorporated Organisation) with up to 12 Trustees appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. Trustees meet a minimum of quarterly and require 3 people to be quorate. The meetings are formally minuted and a register of attendance is kept.

The maximum continuous period a Trustee can serve is nine years. The Chair, Vice Chair and Treasurer are appointed for a term of three years and are reappointed as required once each term ends. Any Trustee currently serving more than nine years will not be eligible for re-election at the end of their term.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

Our Chair Jules Moore stepped down on 31 May 2024 following a relocation to another part of the country and was succeeded by Harry Partington. We thank Jules for her considerable contribution to Southern Brooks over almost 7 years and for Harry for stepping up to the Chair role from his previous role as Interim Treasurer during 2023-24, and as a Trustee since 2019. He is supported by a Vice Chair, with Paul Timmins stepping up to this role in June 2024. Paul has also been a Trustee since 2019 and Chair of our People Committee.

Thanks also to Karen Rochester who resigned from the Board 3 September 2024. We were delighted to welcome four new Trustees who joined in September 2024 following an open recruitment and interview process. They each bring highly relevant skills and experience to the role of Trustee at Southern Brooks:

- Andy Langdon (Treasurer);
- Lara Bealing;
- Scott Jacobs Lange; and
- Toria Wrangham.

The Board has the following sub committees:

The Development Oversight Committee

Meets: Four times a year as per the Terms of Reference, more often if specific issues require it.

People Committee

Meets: As often as required.

Finance and Risk Oversight Committee

Meets: Four times per year, more often if specific issues require it.

In selecting individuals for appointment as charity Trustees, the charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity.

The CEO is responsible for strategic and operational management and has the authorisation of the Board of Trustees. Alison Findlay was CEO from January 2021 and was succeeded by Suzanne Wilson from June 2024. We thank Alison for her considerable contribution to Southern Brooks as CEO and before that, Deputy CEO.

Related parties and relationships with other organisations

Southern Brooks is committed to working in partnership where appropriate to achieve targets and improve performance. Southern Brooks has a number of formal contractual relationships with other organisations including Sirona Care and Health, Developing Health and Independence, Primary Care Networks in South Gloucestershire, CVS South Gloucestershire for sector transformation, the Integrated Care Board, Locality Partnership South Gloucestershire, South Gloucestershire Council, YTL/Brabazon and the VCSE alliance.

Fundraising

In 2024-25 Southern Brooks carried out all fundraising activities in house, by the CEO, Head of Health and Wellbeing and members of the Community Development Team.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2025

Fundraising activity has centred on applying for grants and negotiating funding agreements, and tasks have focussed on further developing relationships with existing funders, for example with South Gloucestershire Council and with the Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group/Integrated Care Board. We have received no complaints about our fundraising activity and we do not engage in asking members of the public or existing/former service users for donations.

Statement of responsibilities of the Trustees

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

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

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

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditors

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

Harry Partington

Approved by the trustees on 17 September 2025 and signed on their behalf by
Harry Partington - Chair of Trustees

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

Opinion

We have audited the financial statements of Southern Brooks Community Partnerships (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

Use of our report

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

Godfrey Wilson Limited

Date: 22 September 2025

GODFREY WILSON LIMITED

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

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Southern Brooks Community Partnerships

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies		1,003	2,620	3,623	3,401
<i>Charitable activities:</i>	3				
Health wellbeing, and sustainable communities		609,321	323,725	933,046	1,358,909
Sector support		30,000	9,000	39,000	30,000
Other charitable income		-	1,345	1,345	22,106
Investments		-	24,764	24,764	20,060
Total income		640,324	361,454	1,001,778	1,434,476
Expenditure on:					
Raising funds		-	76	76	10,686
<i>Charitable activities:</i>					
Health wellbeing, and sustainable communities		791,508	340,663	1,132,171	1,196,013
Sector support		42,907	4	42,911	63,018
Other charitable activities		-	-	-	21,866
Total expenditure	5	834,415	340,743	1,175,158	1,291,583
Net income / (expenditure)		(194,091)	20,711	(173,380)	142,893
Transfers between funds		(501)	501	-	-
Net movement in funds	6	(194,592)	21,212	(173,380)	142,893
Reconciliation of funds:					
Total funds brought forward		552,547	223,169	775,716	632,823
Total funds carried forward		357,955	244,381	602,336	775,716

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Southern Brooks Community Partnerships

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	9		-	-
Current assets				
Debtors	10	68,058		57,069
Short term deposits		200,000		200,000
Cash at bank and in hand		435,017		631,399
		703,075		888,468
Liabilities				
Creditors: amounts falling due within 1 year	11	(53,065)		(58,470)
Net current assets			650,010	829,998
Total assets less current liabilities			650,010	829,998
Defined benefit pension scheme liability	12		(47,674)	(54,282)
Net assets	13		602,336	775,716
Funds	14			
Restricted funds			357,955	552,547
Unrestricted funds				
Designated funds			21,491	27,452
General funds			222,890	195,717
Total charity funds			602,336	775,716

Approved by the trustees on 17 September 2025 and signed on their behalf by

Andy Langdon

Andy Langdon - Treasurer

Southern Brooks Community Partnerships

Statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	2024 £
Cash used in operating activities:			
Net cash (used in) / provided by operating activities	15	<u>(221,146)</u>	<u>197,853</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		<u>24,764</u>	<u>20,060</u>
Net cash provided by investing activities		<u>24,764</u>	<u>20,060</u>
(Decrease) / increase in cash and cash equivalents in the year		<u>(196,382)</u>	<u>217,913</u>
Cash and cash equivalents at the beginning of the year		<u>831,399</u>	<u>613,486</u>
Cash and cash equivalents at the end of the year		<u><u>635,017</u></u>	<u><u>831,399</u></u>
This is analysed as:			
Cash at bank and in hand		<u>435,017</u>	631,399
Short term deposits		<u>200,000</u>	<u>200,000</u>
		<u><u>635,017</u></u>	<u><u>831,399</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Southern Brooks Community Partnership is a charitable incorporated organisation (CIO) registered in England and Wales. The registered office address is Coniston Community Centre, Coniston Road, Patchway, Bristol, BS34 5LP.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to future plans, perceived risks and the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

Income received in advance of provision of training and other contracted services is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Interest receivable

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

f) Funds accounting

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

g) Expenditure and irrecoverable VAT

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

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

h) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, based on the proportion of direct costs:

	2025	2024
Raising funds	0.0%	0.8%
Charitable activities		
Health, wellbeing and sustainable communities	96.3%	92.6%
Sector support	3.7%	4.9%
Other charitable activities	0.0%	1.7%

j) Tangible fixed assets

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

Fixtures and fittings	20% reducing balance
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Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

k) Debtors

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

l) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts with a maturity of between three to twelve months from the date of acquisition or opening of the deposit or similar account. Such investments are measured at their fair value.

m) Cash at bank and in hand

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

n) Creditors

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

o) Financial instruments

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

p) Redundancy and termination costs

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

q) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than those already recognised in the SOFA.

The charity used to participate in a defined benefit pension scheme for its employees. This is a multi-employer pension scheme and is currently in deficit. A provision has been made for the charity's share of the deficit, based on the net present value of future contributions payable under the agreed deficit funding arrangement (see note 12). The charity has no liability under the scheme other than for the payment of those contributions.

r) Accounting estimates and key judgements

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

r) Accounting estimates and key judgements (continued)

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

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

Depreciation

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

Defined benefit pension scheme

As described in note 1q to the financial statements, a provision is held at on the statement of financial position representing the expected future value of payments towards a defined benefit pension plan in deficit. The discount rate used is that of good quality corporate bonds, which is deemed to introduce an element of estimation.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	-	3,401	3,401
<i>Charitable activities:</i>			
Health wellbeing, and sustainable	822,227	536,682	1,358,909
Sector support	-	30,000	30,000
Other charitable income	-	22,106	22,106
Investments	-	20,060	20,060
Total income	822,227	612,249	1,434,476
Expenditure on:			
Raising funds	-	10,686	10,686
<i>Charitable activities:</i>			
Health wellbeing, and sustainable	688,860	507,153	1,196,013
Sector support	31,570	31,448	63,018
Other charitable activities	-	21,866	21,866
Total expenditure	720,430	571,153	1,291,583
Net income and net movement in funds	101,797	41,096	142,893

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

3. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	<u>609,321</u>	<u>323,725</u>	<u>933,046</u>
<i>Sector support</i>			
Grants and projects	<u>30,000</u>	<u>9,000</u>	<u>39,000</u>
<i>Other charitable income</i>			
Grants and projects	<u>-</u>	<u>1,345</u>	<u>1,345</u>
Total charitable activities	<u>639,321</u>	<u>334,070</u>	<u>973,391</u>

Prior period comparative

	Restricted £	Unrestricted £	2024 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	822,227	58,548	880,775
Social prescribing	<u>-</u>	<u>478,134</u>	<u>478,134</u>
	<u>822,227</u>	<u>536,682</u>	<u>1,358,909</u>
<i>Sector support</i>			
Grants and projects	<u>-</u>	<u>30,000</u>	<u>30,000</u>
<i>Other charitable income</i>			
Grants and projects	-	16,502	16,502
Room hire	<u>-</u>	<u>5,604</u>	<u>5,604</u>
	<u>-</u>	<u>22,106</u>	<u>22,106</u>
Total charitable activities	<u>822,227</u>	<u>588,788</u>	<u>1,411,015</u>

4. Government grants

The charity receives government grants, defined as funding from South Gloucestershire Council, West of England Combined Authority (WECA) and the National Health Service to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £414,229 (2024: The charity receives government grants defined as funding from South Gloucestershire Council, Sport England and the National Lottery. The total received was £296,388). There are no unfulfilled conditions or contingencies attaching to these grants in 2024/25.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Support and governance costs £	2025 Total £
Staff costs (note 7)	-	839,436	35,362	108,904	983,702
Office and administration costs	76	37,225	213	76,257	113,771
Project costs	-	47,708	389	-	48,097
Partner payments and grants payable	-	27,000	-	-	27,000
Bank charges and pension deficit costs	-	-	-	2,588	2,588
Sub-total	76	951,369	35,964	187,749	1,175,158
Allocation of support and governance costs	-	180,802	6,947	(187,749)	-
Total expenditure	76	1,132,171	42,911	-	1,175,158

Total governance costs were £8,520.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure (continued) Prior period comparative

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Other charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	9,109	899,793	32,568	4,083	94,095	1,039,648
Office and administration costs	230	27,201	181	14,920	71,485	114,017
Project costs	-	23,774	-	-	-	23,774
Partner payments and grants payable	-	89,304	22,017	-	-	111,321
Bank charges and pension deficit costs	-	-	-	-	2,506	2,506
Depreciation	-	-	-	-	317	317
Sub-total	9,339	1,040,072	54,766	19,003	168,403	1,291,583
Allocation of support and governance costs	<u>1,347</u>	<u>155,941</u>	<u>8,252</u>	<u>2,863</u>	<u>(168,403)</u>	<u>-</u>
Total expenditure	<u>10,686</u>	<u>1,196,013</u>	<u>63,018</u>	<u>21,866</u>	<u>-</u>	<u>1,291,583</u>

Total governance costs were £7,900.

Included within partner payments and grants payable are grants payable of £4,021. These relate to 2 institutions. There were no amounts outstanding relating to these grants at 31 March 2024.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

6. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	-	317
Operating lease rentals	7,823	7,917
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (excluding VAT): ▪ Statutory audit	7,100	6,725

7. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	889,842	929,392
Social security costs	66,602	66,760
Pension costs	27,258	28,969
Redundancy and termination costs	-	14,527
	983,702	1,039,648

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

There were no redundancy costs in the current year (2024: redundancy and termination costs of £14,527 were agreed during the prior year and £8,728 was outstanding at year end).

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Head of Finance and Head of Health and Wellbeing. The total employee benefits of the key management personnel were £115,023 (2024: Trustees, Chief Executive Officer, HR Manager, Head of Finance, Head of Health and Wellbeing, and Business Development Manager, £130,454).

	2025 No.	2024 No.
Average headcount	43	48
Average FTE	31	35

8. Taxation

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

9. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024 and 31 March 2025	<u>21,261</u>
Depreciation	
At 1 April 2024	21,261
Charge for the year	<u>-</u>
At 31 March 2025	<u>21,261</u>
Net book value	
At 31 March 2025	<u><u>-</u></u>
At 31 March 2024	<u><u>-</u></u>

10. Debtors

	2025 £	2024 £
Trade debtors	45,796	46,803
Prepayments and accrued income	22,212	10,216
Other debtors	<u>50</u>	<u>50</u>
	<u>68,058</u>	<u>57,069</u>

11. Creditors : amounts falling due within 1 year

	2025 £	2024 £
Trade creditors	14,401	16,990
Other taxation and social security	20,911	21,106
Other creditors	-	1,190
Accruals	<u>17,753</u>	<u>19,184</u>
	<u>53,065</u>	<u>58,470</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

12. Pension commitments

Southern Brooks Community Partnership used to operate a defined benefit pension scheme. The pension scheme deficit crystallised on 31 March 2014 and the liability was transferred to Southern Brooks Community Partnerships. The charity agreed a repayment plan over 17 years.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	2025 £	2024 £
Present value of provision	<u>47,674</u>	<u>54,282</u>

Reconciliation of opening and closing provisions

	2025 £	2024 £
Provision at the start of the year	54,282	60,621
Unwinding of the discount factor (interest expense)	3,121	3,449
Deficit contributions paid	(8,800)	(8,800)
Remeasurements - impact of any change in assumptions	<u>(929)</u>	<u>(988)</u>
	<u>47,674</u>	<u>54,282</u>

Income and expenditure impact

	2025 £	2024 £
Interest expense	3,121	3,449
Remeasurements - impact of any change in assumptions	<u>(929)</u>	<u>(988)</u>
	<u>2,192</u>	<u>2,461</u>

Assumptions

	2025 %	2024 %
Rate of discount	<u>6.10</u>	<u>5.75</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	357,955	21,491	323,629	703,075
Current liabilities	-	-	(53,065)	(53,065)
Provisions	-	-	(47,674)	(47,674)
Net assets at 31 March 2025	357,955	21,491	222,890	602,336
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	552,547	27,452	308,469	888,468
Current liabilities	-	-	(58,470)	(58,470)
Provisions	-	-	(54,282)	(54,282)
Net assets at 31 March 2024	552,547	27,452	195,717	775,716

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
<i>Health and Wellbeing projects</i>					
Wellbeing Coaching and Mentoring	79,461	46,707	(99,118)	(6,873)	20,177
Welcome Home	313,422	153,300	(258,856)	-	207,866
Mental Health Integrated Network Teams (MINT)	1,235	79,560	(73,975)	-	6,820
Health and Happiness Hubs (formerly Community Health Promotion Hubs)	10,706	95,000	(97,613)	-	8,093
<i>Sector Support</i>					
Sector Support Projects	41,000	30,000	(42,907)	735	28,828
<i>Sustainable Communities</i>					
Community Development	56,054	173,407	(183,598)	6,592	52,455
Dementia Awareness	28,711	15,942	(24,113)	-	20,540
Equalities	10,250	32,941	(32,411)	(871)	9,909
Green Spaces Projects	11,708	13,467	(21,824)	(84)	3,267
Total restricted funds	552,547	640,324	(834,415)	(501)	357,955
Unrestricted funds					
<i>Designated funds</i>					
Community Development Sustainability	5,553	-	-	94	5,647
Volunteering funds	94	-	-	(94)	-
ESG and EDI Working	4,678	-	(11)	-	4,667
Feeling Better Sustainability	10,042	-	(8,931)	(1,111)	-
Green Spaces Sustainability	7,085	-	(818)	(6,267)	-
H & W Sustainability	-	-	-	11,177	11,177
<i>Total designated funds</i>	27,452	-	(9,760)	3,799	21,491
General funds	195,717	361,454	(330,983)	(3,298)	222,890
Total unrestricted funds	223,169	361,454	(340,743)	501	244,381
Total funds	775,716	1,001,778	(1,175,158)	-	602,336

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds (continued)

Purposes of restricted funds

Wellbeing Coaching and Mentoring	Funded through several funding streams, including South Gloucestershire Council ("SGC"), the Integrated Care Board ("ICB"), Bromford and DHI , to deliver wellbeing support services to residents across South Gloucestershire.
Welcome Home	Funded by SGC and the ICB to support South Gloucestershire residents to be able to manage at home on leaving hospital, with the aim of minimising readmissions.
Mental Health Integrated Network Teams (MINT)	Working in multi-agency setting to provide holistic support for people with long term mental health conditions, providing a one-team collaborative, trauma-informed approach. Funded by Sirona Care & Health.
Health and Happiness Hubs (formerly Community Health Promotion Hubs)	Working with people with chronic conditions to self-manage through facilitated health and wellbeing coaching, education, information and advice in a non-medical setting. Empowering them to live more healthily and raise awareness of local support. Funded by SGC.
Sector Support Projects	Funding from the ICB via the South Gloucestershire Locality Partnership, and South Gloucestershire Council, to support our involvement in developing the Integrated Care System and bringing the voice of the VCSE sector.
Community Development	Our Community Development work includes developing volunteering opportunities in the priority neighbourhoods of Patchway, Yate, Kingswood and Cadbury Heath and a leadership role across South Gloucestershire. This work, in areas that appear in the National Indices of Deprivation, focuses on improving outcomes for residents particularly around the themes of health, education, crime, safety, employment and personal finance. Funded by SGC, supplemented by donor grants, and town and parish councils.
Dementia Awareness	Funded by SGC and the ICB to increase awareness of dementia and the issues associated with the disease in the general population in order to change people's attitudes to dementia, to develop Dementia Friendly Communities across South Gloucestershire and to enable people living with dementia and their carers to lead active lives in their communities.
Equalities	Funding to promote cohesion and equality for people with protected characteristics, older people, a literacy project working with the Gypsie, Romany and Traveller community in South Gloucestershire and celebrations such as Diwali. Funded by SGC.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Green Spaces Projects	Funding for allotments and other growing spaces to provide wellbeing support and to promote sustainable communities.
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Purposes of designated funds

Community Development Sustainability	Set aside to protect the ongoing delivery of our community development work in the face of cost of living pressures and flat rate funding constraints.
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Volunteering funds	Funds set aside to further develop the volunteering ecosystems in South Gloucestershire. Ended March 2024.
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ESG and EDI Working	Funds set aside to prioritise a review of our governance and operations in respect of Environmental, Social and Governance and Equality, Diversity and Inclusion imperatives.
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Feeling Better Sustainability	Funds earmarked to support staffing on this physical wellbeing project while seeking further funding. Unspent amounts moved back in to general funds at March 2025.
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Green Spaces Sustainability	Funds earmarked to support staffing on our Green Spaces projects while seeking further funding. Unspent amounts moved back in to general funds at March 2025.
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H & W Sustainability	Funds earmarked to support staffing on our Wellbeing coaching and Mentoring projects while seeking further funding.
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Transfers between funds

Transfers between funds comprise, for movements from or between restricted funds, only transfers agreed with funders where a new purpose for those funds has been agreed. Transfers from general funds to designated funds are made in accordance with decisions by the Board of Trustees.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds (continued)

Prior year comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
<i>Health and Wellbeing projects</i>					
Wellbeing Coaching and Mentoring	54,003	240,594	(211,423)	(3,713)	79,461
Welcome Home	171,203	273,800	(131,581)	-	313,422
Mental Health Integrated Network Teams (MINT)	77,006	-	(75,771)	-	1,235
Community Health Promotion Hubs	-	23,750	(13,044)	-	10,706
<i>Sector Support</i>					
Sector Support Projects	83,051	-	(31,570)	(10,481)	41,000
<i>Sustainable Communities</i>					
Community Development	45,584	172,775	(177,786)	15,481	56,054
Dementia Awareness	7775	36,487	(15,551)	-	28,711
Equalities	3,109	55,304	(46,876)	(1,287)	10,250
Green Spaces Projects	9,019	19,517	(16,828)	-	11,708
Total restricted funds	450,750	822,227	(720,430)	-	552,547
Unrestricted funds					
<i>Designated funds</i>					
Community Development Sustainability	5,366	-	-	187	5,553
Volunteering funds	3,314	-	(3,220)	-	94
HR and Operations Enhancement	1,575	-	(1,575)	-	-
The Patch	13,038	-	(13,038)	-	-
ESG and EDI Working	4,888	-	(210)	-	4,678
Feeling Better Sustainability	-	-	-	10,042	10,042
Green Spaces Sustainability	-	-	(4,495)	11,580	7,085
Total designated funds	28,181	-	(22,538)	21,809	27,452
General funds	153,892	612,249	(548,615)	(21,809)	195,717
Total unrestricted funds	182,073	612,249	(571,153)	-	223,169
Total funds	632,823	1,434,476	(1,291,583)	-	775,716

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2025

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(173,380)	142,893
Adjustments for:		
Dividends, interest and rents from investments	(24,764)	(20,060)
Depreciation charges	-	317
Decrease / (increase) in debtors	(10,989)	107,530
Decrease in creditors	(5,405)	(26,488)
Decrease in provisions	(6,608)	(6,339)
Net cash (used in) / provided by operating activities	<u>(221,146)</u>	<u>197,853</u>

16. Operating lease commitments

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

	2025 £	2024 £
Amount falling due:		
Within 1 year	198	7,883
Within 1 - 5 years	<u>31,593</u>	<u>4,998</u>
	<u>31,791</u>	<u>12,881</u>

17. Related party transactions

Donations made by one trustee during the year total £240 (2024: two trustees totalling £290). All donations from related parties were unrestricted in the current and prior year.

There were no other related party transactions during the current or prior year.

Southern Brooks Community Partnerships

Reference and administrative details

For the year ended 31 March 2025

Charity number	1157061																				
Registered office and operational address	Coniston Community Centre Coniston Road Patchway Bristol BS34 5LP																				
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Harry Partington</td><td>Chair from 31 May 2024</td></tr><tr><td>Juliet Moore</td><td>Chair, resigned 31 May 2024</td></tr><tr><td>Lara Bealing</td><td>Appointed 3 September 2024</td></tr><tr><td>David Bell</td><td></td></tr><tr><td>Philip Grew</td><td></td></tr><tr><td>Andrew Langdon</td><td>Treasurer, appointed 3 September 2024</td></tr><tr><td>Scott Jacobs-Lange</td><td>Appointed 3 September 2024</td></tr><tr><td>Dr Karen Rochester</td><td>Resigned 3 September 2024</td></tr><tr><td>Paul Timmins</td><td></td></tr><tr><td>Victoria Wrangham</td><td>Appointed 3 September 2024</td></tr></table>	Harry Partington	Chair from 31 May 2024	Juliet Moore	Chair, resigned 31 May 2024	Lara Bealing	Appointed 3 September 2024	David Bell		Philip Grew		Andrew Langdon	Treasurer, appointed 3 September 2024	Scott Jacobs-Lange	Appointed 3 September 2024	Dr Karen Rochester	Resigned 3 September 2024	Paul Timmins		Victoria Wrangham	Appointed 3 September 2024
Harry Partington	Chair from 31 May 2024																				
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David Bell																					
Philip Grew																					
Andrew Langdon	Treasurer, appointed 3 September 2024																				
Scott Jacobs-Lange	Appointed 3 September 2024																				
Dr Karen Rochester	Resigned 3 September 2024																				
Paul Timmins																					
Victoria Wrangham	Appointed 3 September 2024																				
Chief executive officer	Suzanne Wilson																				
Bankers	Handelsbanken The Quadrant 2540 Aztec West Bristol BS32 4AQ																				
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																				

Accounts

Charity no. 1157061



**Southern Brooks Community Partnerships
Report and Audited Financial Statements
31 March 2024**

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

The Trustees, who are also Directors of the Company for the purposes of the Companies Act, and Trustees for charity law purposes, submit their annual report and the financial statements of Southern Brooks Community Partnerships for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published on 16th July 2014.

Our purpose

The purpose of the charity is to promote the benefits of the inhabitants of South Gloucestershire and surrounding area (henceforth referred to as the "Area of Benefit") without distinction of role, age, race, gender, sexual orientation, ability or of political, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the aforementioned inhabitants.

The organisation shall be non-party in politics and non-sectarian in religion.

Our objectives are to bring people and organisations together to encourage community spirit to flourish, support community-based health and wellbeing and social justice to improve lives for residents across South Gloucestershire. We have a focus on targeting those who may be excluded or marginalised. In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Our key objectives for the year remain as previously:

- To deliver high quality community development and health and wellbeing services that support individuals and communities, helping people achieve what matters to them;
- To connect and strengthen partnerships and alliances in order that Southern Brooks and the VCSE sector thrive; and
- To deliver financial sustainability and operational excellence with a reputation for integrity and partnership working.

How we work

A key part of how we work is connecting people to each other and the resources that already exist in their community. We build connections and provide support to strengthen individuals and communities where we identify gaps. Our work is driven by and for local people.

The Charity's values

Our core values determine the way we work:

- Include and value - we believe everyone should feel valued and included and we will work with individuals and organisations for long term relationships, listening, being willing to change and being allies against structural inequality;
- Protect the environment - communities health and wellbeing is impacted by climate change and adaptation, we should be championing a thoughtful way to reducing climate emissions and developing climate resilience in our communities;
- Recognise potential - everyone has a unique contribution to offer and we want to work in a way that brings out the best in people (staff and community that we work with); and

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

- Celebrate diversity - we want to connect people from different cultures, experiences and demographics; celebrate and welcome difference; create safe spaces for people to be their authentic selves and challenge discrimination wherever we see and actively work to make all our work accessible and inclusive.

The Charity's activities

Our activities centre around 2 key areas: Health & Wellbeing and Sustainable Communities.

We integrate our offer in order to provide the best possible service so that:

- People have improved physical, emotional and mental health leading to increased self-esteem and confidence;
- People have the skills and confidence to be responsible for their own futures; and
- People work together to influence change.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the Charity's future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance in 2023-24

We have continued to consolidate our work this year and have worked hard to retain work that was potentially ending as well as to bring in new projects that fit with our offer.

Of the 6 Primary Care Networks (PCNs) which we were providing social prescribing for, we have maintained contracts with 4; we are working with one of the others with health and wellbeing coaching; we have Physical Activity Link Workers as part of Feeling Better in South Gloucestershire working across the whole county. We started 2 new health and wellbeing projects in year and continue our community development and cohesion work.

The Diwali event this year run in partnership with Avon Indian Association was in Thornbury and as in previous years it was a vibrant and wonderful event attracting hundreds of people and bringing in schools as part of the lantern parade. Southern Brooks supported the event and the employees helped make the lanterns.

Work continued on our allotments and growing spaces and we developed a close working relationship with One Planet Matters.

We started 2 new projects:

- Welcome Home – supporting people to regain independence on discharge from hospital and avoid readmission to hospital; and
- Community Health Promotion Hubs – building community and helping people manage their symptoms in a non-medical setting.

We continued our involvement in the South Gloucestershire Locality Partnership working with council and health colleagues to bring health and wellbeing closer to communities and championing the strengths of the voluntary sector as co-chair of the Board and we have been on the interim steering group of the new BNSSG VCSE Alliance working to bring the voice of the sector to a wider audience, to bring strength and skill and to work towards fairer funding.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

Key activities

To deliver high quality community development and wellbeing and health services that support individuals and communities, helping people achieve what matters to them

- Community Health Promotion Hubs started in 4PCN (Kingswood/Cadbury Heath/Hanham) and Yate & Frampton;
- The Welcome Home team started with funding from South Gloucestershire Council;
- The Integrated Personalised Care Teams have become Business as Usual and are called MINT (multi-agency integrated network teams). Our 2 employees in this team are co-located with Avon and Wiltshire Partnership (AWP) in Kingswood; and
- Our partnerships work is going from strength to strength and we facilitate Bridging the Gap network which continues to attract over 30 VCSE organisations to online and face to face meetings. It responds to what the sector wants and closes the gap with statutory colleagues, particularly PCNs. It continues to March 2025 with funding from South Gloucestershire Council (Keep it Local) and the Locality Partnership.

Connecting and strengthening partnerships and alliances in order that Southern Brooks can further expand our Community Development and Health & Wellbeing services and enable the VCSE sector to thrive

Our work to support other VCSE (voluntary, community & social enterprise) groups has become our Bridging the Gap project. It provides networking opportunities, support and guidance to the sector so the offer is strengthened. It closes the gap with public sector colleagues in South Gloucestershire Council, GP practices and Primary Care Networks so we all work effectively together to support residents. As the co-chair of the Locality Partnership and a member of Keep it Local on behalf of South Gloucestershire Leaders' Board, Southern Brooks continues to keep the strengths and importance of the VCSE sector on everyone's agenda.

We have played an integral role in the developing Bristol, North Somerset & South Gloucestershire VCSE Alliance and are a member of the interim steering group. We held our inaugural Assembly for the whole sector in January 2024 attended by over 150 organisations with more on the waiting list. It is an exciting piece of work with much potential to strengthen and develop the sector, support leadership development and succession planning.

Delivering financial sustainability and operational excellence with a reputation for integrity and partnership working

- We introduced a 4% uplift for all employees in April 2024 with a greater increase in line with the Real Living Wage for employees to whom it applies; and
- Our budget management processes continue to serve us well, providing accurate records and balanced projections. This supports us in retaining staff by underwriting salaries where funding is at risk using intelligence to inform our level of confidence.

Plans for the future - 2024-25 and beyond

Southern Brooks' senior leadership will see major change in 2024-25 with the Chief Executive leaving in May 2024 and the Chair in June 2024; and we expect the new Chair and CEO to work with the Board of Trustees and employees to develop a new strategy for the organisation in 2025, strengthening what is working well and reviewing how we can improve our offer, particularly around community development and diversifying sources of income to improve the financial resilience of the organisation.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

Financial review

The statement of financial activities shows that total income decreased this year by £233,510 to £1,434,476 from £1,667,986 in 2022-23, whilst total expenditure decreased by £108,834 from £1,399,971 in 2022-23 to £1,291,583 this year. Restricted funds grew again due to a net increase in advance funds, by £101,797 from £450,750 at 31 March 2023 to £552,547 at 31 March 2024. £313,422 of this relates to advance funds for the Welcome Home projects.

Total unrestricted funds grew by £41,096 in the year to £223,169. Of these funds, £27,452 is designated by the Trustees, with new designations in year relating to the sustainability of green spaces and feeling better work. More details are given in note 14 to the financial statements.

Reserves policy

The Trustees and the Finance and Risk Oversight Committee continue to assess Southern Brooks' approach to risk and to assess our need for reserves. Reserves at 31 March 2024 have been assessed by reference to our Reserves Policy, using consistent bases of calculation. The policy is reviewed as part of the annual budgeting cycle and the 3-year rolling strategy review, and immediately in the event of a material change in Southern Brooks' activities, size or risk profile.

Our policy is to hold reserves for short term in-year financial risks, such as interim cover for key personnel, managing project changes and delays in confirmation of project extensions or start dates. Reserves for longer term risks are needed to mitigate the financial impact of changes and risks foreseen in the 3-year strategic plan and risk register and to allow Southern Brooks to address the challenges whilst minimising the impact of any required changes on our clients. These are quantified at 3 months' core team and resource costs plus other identified financial risks.

The level of reserves required on these bases was calculated at £124.8k as at 31 March 2024. We had £195,717 general free funds at that date. Our policy is therefore 156% funded. This provides us with a margin of safety as we both enter the new tax regime announced in the November 2024 budget with its impact on staff costs and undertake our strategy review.

Principal risks and uncertainties

Southern Brooks has a Risk Register which is reviewed regularly by the Senior Leadership Team and the Board. The register takes into account all major risks the Charity may be exposed to in terms of likelihood and impact on the business if they happen. This review includes the operational, strategic, reputational and financial impact combined with a likelihood score.

The key risks identified:

- Staff retention;
- Costs increase without corresponding increase in grant or commissioned funding; and
- A significant number of short-term funded projects end at 31 March 2025. There is a risk that such projects will not being renewed/replaced. This risks a loss of income and extended wrapping up costs along with prolonged uncertainty over late notifications.

Measures taken to mitigate risks include:

- Offering staff an annual staff bonus and small salary increase (where funds allow);
- Increasing employee engagement through more face to face whole staff opportunities;
- Developing a manager development programme;
- Keeping office costs and needs under review;
- Ongoing discussion with key funders to request cost of living increases to funding; and
- Working to diversify income sources.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

The governance regulations for the Charity are contained within the Foundation Constitution, a document which was updated in 2019.

The charity is a CIO (Charitable Incorporated Organisation) with up to 12 Trustees appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. Trustees meet a minimum of quarterly and require 3 people in order to be quorate. The meetings are formally minuted and a register of attendance is kept and there was a 77% attendance rate in 2023/24.

The maximum continuous period a trustee can serve is nine years. The Chair, Vice Chair and Treasurer are appointed for a term of three years and are reappointed as required once each term ends. Any Trustee currently serving more than nine years will not be eligible for re-election at the end of their term.

Sadly our Treasurer Andy Bell passed away in September 2023. This resulted in a change of committee membership part way through the year.

The Board has the following sub committees:

The Development Oversight Committee

Meets: Four times a year as per the Terms of Reference, more often if specific issues require it.

Nominations, Employment and Remuneration Committee

Meets: As often as required.

Finance and Risk Oversight Committee

Meets: Four times per year, more often if specific issues require it.

Policy and Governance Committee

Meets: annually / bi-annually as required.

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The CEO is responsible for strategic and operational management and has the authorisation of the Board of Trustees.

Alison Findlay was CEO since January 2021 and was supported up to September 2023 by the Senior Leadership Team comprising:

- Head of HR;
- Head of Finance;
- Head of Sustainable Communities;
- Business Development Manager; and

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

- Head of Health and Wellbeing.

This was reduced to Head of Finance and Head of Health and Wellbeing in September 2023 as part of a restructuring exercise to manage costs. These senior leaders discharge their responsibilities through the activities of a skilled and committed workforce.

Alison is succeeded by Suzanne Wilson from June 2024.

Jules Moore is succeeded by Harry Partington from July 2024.

Trustees are appointed following application and interview with the Chair, CEO and at least one other Trustee. Following a satisfactory interview, candidate Trustees are invited to join at least one Board meeting as an observer. At the end of these meetings, the Board will review the candidate Trustee's contribution and then invite them, if appropriate, to be a full member. All new Trustees receive induction training and mentoring to assist their personal development as Southern Brooks Trustees. As new members of the Board, they are provided with an induction pack which includes the major policies, Three Year Strategic Plan, Annual Report, Memorandum and Articles and other relevant and corporate documentation. They are then invited to meet the Chair and the CEO for an induction and they also attend the next available staff induction meeting which are held regularly throughout each year. It is the individual responsibility of Trustees to ensure they update their skills and participate in development opportunities offered, which could include attendance at conferences, training and less formal support and advice all of which can be facilitated through Southern Brooks as required. All Trustees are expected to show a commitment to the core purpose and values of the organisation and the role which would include attending meetings, reading papers in advance and volunteering for working groups as required.

Related parties and relationships with other organisations

Southern Brooks is committed to working in partnership where appropriate to achieve targets and improve performance. Southern Brooks has a number of formal contractual relationships with other organisations including Sirona Care and Health, Developing Health and Independence, Bromford, Primary Care Networks in South Gloucestershire, Second Step, CVS South Gloucestershire for sector transformation, the Integrated Care Board, South Gloucestershire Council and the VCSE alliance.

Fundraising

In 2023-24 Southern Brooks carried out all fundraising activities in house, principally by the CEO.

Fundraising activity has centred on applying for grants and negotiating funding agreements, and tasks have focussed on further developing relationships with existing funders, for example with South Gloucestershire Council and with the Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group/Integrated Care Board. We have received no complaints about our fundraising activity and we do not engage in asking members of the public or existing/former service users for donations.

Statement of responsibilities of the trustees

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

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2024

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

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

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

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

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

Harry Partington

Approved by the trustees on 26 November 2024 and signed on their behalf by
Harry Partington - Chair of Trustees

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

Opinion

We have audited the financial statements of Southern Brooks Community Partnerships (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the trustees of

Southern Brooks Community Partnerships

Use of our report

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

Godfrey Wilson Limited

Date: 27 November 2024

GODFREY WILSON LIMITED

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

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Southern Brooks Community Partnerships

Statement of financial activities

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies		-	3,401	3,401	6,541
<i>Charitable activities:</i>	3				
Health wellbeing, and sustainable communities		822,227	536,682	1,358,909	1,461,302
Sector support		-	30,000	30,000	163,903
Other charitable income		-	22,106	22,106	33,207
Investments		-	20,060	20,060	3,033
Total income		<u>822,227</u>	<u>612,249</u>	<u>1,434,476</u>	<u>1,667,986</u>
Expenditure on:					
Raising funds		-	10,686	10,686	17,674
<i>Charitable activities:</i>					
Health wellbeing, and sustainable communities		688,860	507,153	1,196,013	1,262,059
Sector support		31,570	31,448	63,018	72,356
Training		-	-	-	2,327
Other charitable activities		-	21,866	21,866	45,501
Total expenditure	5	<u>720,430</u>	<u>571,153</u>	<u>1,291,583</u>	<u>1,399,917</u>
Net income and net movement in funds	6	101,797	41,096	142,893	268,069
Reconciliation of funds:					
Total funds brought forward		<u>450,750</u>	<u>182,073</u>	<u>632,823</u>	<u>364,754</u>
Total funds carried forward		<u><u>552,547</u></u>	<u><u>223,169</u></u>	<u><u>775,716</u></u>	<u><u>632,823</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Southern Brooks Community Partnerships

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	9		-	317
Current assets				
Debtors	10	57,069		164,599
Short term deposits		200,000		-
Cash at bank and in hand		631,399		613,486
		888,468		778,085
Liabilities				
Creditors: amounts falling due within 1 year	11	(58,470)		(84,958)
Net current assets			829,998	693,127
Total assets less current liabilities			829,998	693,444
Defined benefit pension scheme liability	12		(54,282)	(60,621)
Net assets	13		775,716	632,823
Funds	14			
Restricted funds			552,547	450,750
Unrestricted funds				
Designated funds			27,452	28,181
General funds			195,717	153,892
Total charity funds			775,716	632,823

Approved by the trustees on 26 November 2024 and signed on their behalf by

Harry Partington

Harry Partington - Chair of Trustees

Southern Brooks Community Partnerships

Statement of cash flows

For the year ended 31 March 2024

	Note	2024 £	2023 £
Cash used in operating activities:			
Net cash provided by operating activities	15	<u>197,853</u>	<u>129,515</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		<u>20,060</u>	<u>3,033</u>
Net cash provided by investing activities		<u>20,060</u>	<u>3,033</u>
Increase in cash and cash equivalents in the year		217,913	132,548
Cash and cash equivalents at the beginning of the year		<u>613,486</u>	<u>480,938</u>
Cash and cash equivalents at the end of the year		<u>831,399</u>	<u>613,486</u>
This is analysed as:			
Cash at bank and in hand		631,399	613,486
Short term deposits		<u>200,000</u>	<u>-</u>
		<u>831,399</u>	<u>613,486</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

Southern Brooks Community Partnership is an unincorporated charity registered in England and Wales. The registered office address is Coniston Community Centre, Coniston Road, Patchway, Bristol, BS34 5JP.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to future plans, perceived risks and the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

Income received in advance of provision of training and other contracted services is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

e) Interest receivable

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

f) Funds accounting

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

g) Expenditure and irrecoverable VAT

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

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

h) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, based on the proportion of direct costs:

	2024	2023
Raising funds	0.8%	1.3%
Charitable activities		
Health, wellbeing and sustainable communities	92.6%	93.1%
Sector support	4.9%	5.4%
Training	0.0%	0.2%
Other charitable activities	1.7%	0.0%

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

j) Tangible fixed assets

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

Fixtures and fittings	20% reducing balance
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k) Debtors

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

l) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

m) Cash at bank and in hand

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

n) Creditors

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

o) Financial instruments

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

p) Redundancy and termination costs

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

q) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

The charity used to participate in a defined benefit pension scheme for its employees. This is a multi-employer pension scheme and is currently in deficit. A provision has been made for the charity's share of the deficit, based on the net present value of future contributions payable under the agreed deficit funding arrangement (see note 12). The charity has no liability under the scheme other than for the payment of those contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

r) Accounting estimates and key judgements

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

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

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

Depreciation

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

Defined benefit pension scheme

As described in note 1q to the financial statements, a provision is held at on the statement of financial position representing the expected future value of payments towards a defined benefit pension plan in deficit. The discount rate used is that of good quality corporate bonds, which is deemed to introduce an element of estimation.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	-	6,541	6,541
<i>Charitable activities:</i>			
Health wellbeing, and sustainable communities	1,003,580	457,722	1,461,302
Sector support	133,903	30,000	163,903
Other charitable income	-	33,207	33,207
Investments	-	3,033	3,033
Total income	1,137,483	530,503	1,667,986
Expenditure on:			
Raising funds	1,029	16,645	17,674
<i>Charitable activities:</i>			
Health wellbeing, and sustainable communities	831,806	430,253	1,262,059
Sector support	50,852	21,504	72,356
Training	-	2,327	2,327
Other charitable activities	-	45,501	45,501
Total expenditure	883,687	516,230	1,399,917
Net income	253,796	14,273	268,069
Transfers between funds	(744)	744	-
Net movement in funds	253,052	15,017	268,069

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

3. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	822,227	58,548	880,775
Social prescribing	-	478,134	478,134
	<u>822,227</u>	<u>536,682</u>	<u>1,358,909</u>
<i>Sector support</i>			
Grants and projects	-	30,000	30,000
<i>Other charitable income</i>			
Grants and projects	-	16,502	16,502
Room hire	-	5,604	5,604
	<u>-</u>	<u>22,106</u>	<u>22,106</u>
Total charitable activities	<u><u>822,227</u></u>	<u><u>588,788</u></u>	<u><u>1,411,015</u></u>

Prior period comparative

	Restricted £	Unrestricted £	2023 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	1,003,580	15,583	1,019,163
Social prescribing	-	442,139	442,139
	<u>1,003,580</u>	<u>457,722</u>	<u>1,461,302</u>
<i>Sector support</i>			
Grants and projects	<u>133,903</u>	<u>30,000</u>	<u>163,903</u>
<i>Other charitable income</i>			
Grants and projects	-	10,894	10,894
Room hire	-	22,313	22,313
	<u>-</u>	<u>33,207</u>	<u>33,207</u>
Total charitable activities	<u><u>1,137,483</u></u>	<u><u>520,929</u></u>	<u><u>1,658,412</u></u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

4. Government grants

The charity receives government grants, defined as funding from South Gloucestershire Council, Sport England and the National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £296,388 (2023: £582,676). There are no unfulfilled conditions or contingencies attaching to these grants in 2023/24.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Other charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 7)	9,109	899,793	32,568	4,083	94,095	1,039,648
Depreciation	-	-	-	-	317	317
Project costs	-	23,774	-	-	-	23,774
Partner payments and grants payable	-	89,304	22,017	-	-	111,321
Office and administration costs	230	27,201	181	14,920	71,485	114,017
Bank charges and pension deficit costs	-	-	-	-	2,506	2,506
Sub-total	9,339	1,040,072	54,766	19,003	168,403	1,291,583
Allocation of support and governance costs	1,347	155,941	8,252	2,863	(168,403)	-
Total expenditure	10,686	1,196,013	63,018	21,866	-	1,291,583

Total governance costs were £7,900.

Included within partner payments and grants payable are grants payable of £4,021. These relate to 2 institutions. There were no amounts outstanding relating to these grants at 31 March 2024.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure (continued) Prior period comparative

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Training £	Other charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 7)	15,412	730,552	51,196	366	25,591	68,701	891,818
Depreciation	-	-	-	-	232	312	544
Project costs	266	80,399	476	555	432	24,621	106,749
Partner payments and grants payable	-	270,013	11,563	-	-	-	281,576
Office and administration costs	46	41,432	1,020	1,106	19,246	53,598	116,448
Bank charges and pension deficit costs	-	-	-	-	-	2,782	2,782
Sub-total	15,724	1,122,396	64,255	2,027	45,501	150,014	1,399,917
Allocation of support and governance costs	<u>1,950</u>	<u>139,663</u>	<u>8,101</u>	<u>300</u>	<u>-</u>	<u>(150,014)</u>	<u>-</u>
Total expenditure	<u>17,674</u>	<u>1,262,059</u>	<u>72,356</u>	<u>2,327</u>	<u>45,501</u>	<u>-</u>	<u>1,399,917</u>

Total governance costs were £7,680.

Included within partner payments and grants payable are grants payable of £32,576. These relate to 20 institutions and 6 individuals. There were no amounts outstanding relating to these grants at 31 March 2023.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

6. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	317	544
Operating lease rentals	7,917	3,117
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (excluding VAT): ▪ Statutory audit	<u>6,725</u>	<u>6,400</u>

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

7. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	929,392	805,818
Social security costs	66,760	60,979
Pension costs	28,969	25,021
Redundancy and termination costs	<u>14,527</u>	<u>-</u>
	<u>1,039,648</u>	<u>891,818</u>

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

Redundancy and termination costs of £14,527 were agreed during the year and £8,728 was outstanding at year end.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, HR Manager, Head of Finance, Head of Health and Wellbeing, and Business Development Manager. The total employee benefits of the key management personnel were £130,454 (2023: £167,313).

	2024 No.	2023 No.
Average headcount	<u>48</u>	<u>42</u>
Average FTE	<u>35</u>	<u>30</u>

8. Taxation

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

9. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023 and 31 March 2024	<u>21,261</u>
Depreciation	
At 1 April 2023	20,944
Charge for the year	<u>317</u>
At 31 March 2024	<u>21,261</u>
Net book value	
At 31 March 2024	<u><u>-</u></u>
At 31 March 2023	<u><u>317</u></u>

10. Debtors

	2024 £	2023 £
Trade debtors	46,803	156,996
Prepayments and accrued income	10,216	7,109
Other debtors	<u>50</u>	<u>494</u>
	<u><u>57,069</u></u>	<u><u>164,599</u></u>

11. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	16,990	21,221
Other taxation and social security	21,106	13,136
Other creditors	1,190	4,887
Accruals	<u>19,184</u>	<u>45,714</u>
	<u><u>58,470</u></u>	<u><u>84,958</u></u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

12. Pension commitments

Southern Brooks Community Partnership used to operate a defined benefit pension scheme. The pension scheme deficit crystallised on 31 March 2014 and the liability was transferred to Southern Brooks Community Partnerships. The charity agreed a repayment plan over 12 years.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	2024 £	2023 £
Present value of provision	<u>54,282</u>	<u>60,621</u>

Reconciliation of opening and closing provisions

	2024 £	2023 £
Provision at the start of the year	60,621	66,702
Unwinding of the discount factor (interest expense)	3,449	2,526
Deficit contributions paid	(8,800)	(8,800)
Remeasurements - impact of any change in assumptions	<u>(988)</u>	<u>193</u>
	<u>54,282</u>	<u>60,621</u>

Income and expenditure impact

	2024 £	2023 £
Interest expense	3,449	2,526
Remeasurements - impact of any change in assumptions	<u>(988)</u>	<u>193</u>
	<u>2,461</u>	<u>2,719</u>

Assumptions

	2024 %	2023 %
Rate of discount	<u>5.75</u>	<u>5.69</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	552,547	27,452	308,469	888,468
Current liabilities	-	-	(58,470)	(58,470)
Provisions	-	-	(54,282)	(54,282)
Net assets at 31 March 2024	552,547	27,452	195,717	775,716

Prior year comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	317	317
Current assets	450,750	28,181	299,154	778,085
Current liabilities	-	-	(84,958)	(84,958)
Provisions	-	-	(60,621)	(60,621)
Net assets at 31 March 2023	450,750	28,181	153,892	632,823

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
<i>Health and Wellbeing projects</i>					
Wellbeing Coaching and Mentoring	54,003	240,594	(211,423)	(3,713)	79,461
Welcome Home	171,203	273,800	(131,581)	-	313,422
Mental Health Integrated Network Teams (MINT)	77,006	-	(75,771)	-	1,235
Community Health Promotion Hubs	-	23,750	(13,044)	-	10,706
<i>Sector Support</i>					
Sector Support Projects	83,051	-	(31,570)	(10,481)	41,000
<i>Sustainable Communities</i>					
Community Development	45,584	172,775	(177,786)	15,481	56,054
Dementia Awareness	7,775	36,487	(15,551)	-	28,711
Equalities	3,109	55,304	(46,876)	(1,287)	10,250
Green Spaces Projects	9,019	19,517	(16,828)	-	11,708
Total restricted funds	450,750	822,227	(720,430)	-	552,547
Unrestricted funds					
<i>Designated funds</i>					
Community Development Sustainability	5,366	-	-	187	5,553
Volunteering funds	3,314	-	(3,220)	-	94
HR and Operations Enhancement	1,575	-	(1,575)	-	-
The Patch	13,038	-	(13,038)	-	-
ESG and EDI Working Group	4,888	-	(210)	-	4,678
Feeling Better Sustainability	-	-	-	10,042	10,042
Green Spaces Sustainability	-	-	(4,495)	11,580	7,085
Total designated funds	28,181	-	(22,538)	21,809	27,452
General funds	153,892	612,249	(548,615)	(21,809)	195,717
Total unrestricted funds	182,073	612,249	(571,153)	-	223,169
Total funds	632,823	1,434,476	(1,291,583)	-	775,716

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Purposes of restricted funds

Wellbeing Coaching and Mentoring	Funded through several funding streams, including South Gloucestershire Council ("SGC"), the Integrated Care Board ("ICB"), Bromford and DHI, to deliver wellbeing support services to residents across South Gloucestershire.
Welcome Home	Funded by SGC and the ICB to support South Gloucestershire residents to be able to manage at home on leaving hospital, with the aim of minimising readmissions.
Mental Health Integrated Network Teams (MINT)	Working in multi-agency setting to provide holistic support for people with long term mental health conditions, providing a one-team collaborative, trauma-informed approach. Funded by Sirona Care & Health.
Community Health Promotion Hubs	Working with people with chronic conditions to self-manage through facilitated health and wellbeing coaching, education, information and advice in a non-medical setting. Empowering them to live more healthily and raise awareness of local support.
Sector Support Projects	Funding from the ICB via the South Glos Locality Partnership, and South Glos Council, to support our involvement in developing the Integrated Care System and bringing the voice of the VCSE sector.
Community Development	Our Community Development work includes developing volunteering opportunities in the priority neighbourhoods of Patchway, Yate, Kingswood and Cadbury Heath and a leadership role across South Gloucestershire. This work, in areas that appear in the National Indices of Deprivation, focuses on improving outcomes for residents particularly around the themes of health, education, crime, safety, employment and personal finance. Funded by SGC, supplemented by donor grants, the National Lottery and town and parish councils.
Dementia Awareness	Funded by SGC and the ICB to increase awareness of dementia and the issues associated with the disease in the general population in order to change people's attitudes to dementia, to develop Dementia Friendly Communities across South Gloucestershire and to enable people living with dementia and their carers to lead active lives in their communities.
Equalities	Funding to promote cohesion and equality for people with protected characteristics, including specifically for Afghan Refugees (work ended in December 2022), older people, a literacy project working with the Gypsie, Romany and Traveller community in South Glouc and celebrations such as Diwali. Funded by SGC and St Monica's.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Green Spaces Projects	Funding for allotments and other growing spaces to provide wellbeing support and to promote sustainable communities.
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Purposes of designated funds

Community Development Sustainability	To protect delivery of our community development work in the face of cost of living pressures.
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Volunteering funds	To further develop the volunteering ecosystems in South Gloucestershire.
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HR and Operations	To enhance internal HR and operations processes.
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The Patch	For building compliance work at the Patch Youth Centre, together with all preparations for the transfer of the licence to FACE on 30 June 2023.
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ESG and EDI Working Group	To prioritise a review of our governance and operations in respect of Environmental, Social and Governance and Equality, Diversity and Inclusion imperatives.
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Feeling Better Sustainability	To support staffing on this physical wellbeing project while seeking further funding.
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Green Spaces Sustainability	To support staffing on our Green Spaces projects while seeking further funding.
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Transfers between funds

Transfers between funds comprise, for movements from or between restricted funds, only transfers agreed with funders where a new purpose for those funds has been agreed. Transfers from general funds to designated funds are made in accordance with decisions by the Board of Trustees.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Prior year comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
<i>Health and Wellbeing projects</i>					
Wellbeing Coaching and Mentoring	49,756	308,171	(305,424)	1,500	54,003
Welcome Home	-	205,500	(34,297)	-	171,203
Mental Health Integrated Network Teams (MINT)	(342)	119,222	(41,874)	-	77,006
Active in Life Sports England	20,285	44,604	(54,889)	(10,000)	-
Building Better Opportunities	(1,047)	-	1,047	-	-
Cygnnet Training	5,711	2,580	(8,291)	-	-
<i>Sector Support</i>					
Sector Support Projects	-	133,903	(50,852)	-	83,051
<i>Sustainable Communities</i>					
Community Development	31,261	177,722	(171,385)	7,986	45,584
Dementia Awareness	5,267	15,187	(12,679)	-	7,775
Equalities	47,365	102,245	(147,376)	875	3,109
Green Spaces Projects	16,025	206	(15,712)	8,500	9,019
Business Development	1,029	-	(1,029)	-	-
Community Housing Plan	(25)	-	(614)	639	-
EU Settlement Status	(1,130)	1,130	-	-	-
Youth Work	23,543	27,013	(40,312)	(10,244)	-
Total restricted funds	197,698	1,137,483	(883,687)	(744)	450,750
Unrestricted funds					
<i>Designated funds</i>					
Community Development Sustainability	-	-	-	5,366	5,366
Volunteering funds	8,362	-	(5,048)	-	3,314
HR and Operations Enhancement	4,868	-	(3,293)	-	1,575
The Patch	3,400	-	(2,106)	11,744	13,038
ESG and EDI Working Group	-	-	(112)	5,000	4,888
Total designated funds	16,630	-	(10,559)	22,110	28,181
General funds	150,426	530,503	(505,671)	(21,366)	153,892
Total unrestricted funds	167,056	530,503	(516,230)	744	182,073
Total funds	364,754	1,667,986	(1,399,917)	-	632,823

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2024

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	142,893	268,069
Adjustments for:		
Dividends, interest and rents from investments	(20,060)	(3,033)
Depreciation charges	317	544
Decrease / (increase) in debtors	107,530	(99,388)
Decrease in creditors	(26,488)	(30,596)
Decrease in provisions	(6,339)	(6,081)
Net cash provided by operating activities	197,853	129,515

16. Operating lease commitments

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

	2024 £	2023 £
Amount falling due:		
Within 1 year	7,883	7,917
Within 1 - 5 years	4,998	12,359
	12,881	20,276

17. Related party transactions

Donations made by two trustees during the year total £270 (2023: one trustee totalling £110). All donations from related parties were unrestricted in the current and prior year.

There were no other related party transactions during the year (2023: Andrew Bell, Treasurer, was also a trustee of The Carers Centre (Bristol and South Gloucestershire) and Southern Brooks Community Partnership paid The Carers Centre (Bristol and South Gloucestershire) £6,000 in contract payments. Margaret Slucutt, trustee, is also a trustee of the South Gloucestershire over 50's forum and Southern Brooks Community Partnership paid the South Gloucestershire over 50's forum £1,000 in funding payments).

Southern Brooks Community Partnerships

Reference and administrative details

For the year ended 31 March 2024

Charity number	1157061																		
Registered office and operational address	Coniston Community Centre Coniston Road Patchway Bristol BS34 5JP																		
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Juliet Moore</td><td>Chair, resigned 31 May 2024</td></tr><tr><td>Andrew Bell</td><td>Treasurer, deceased 6 September 2023</td></tr><tr><td>David Bell</td><td></td></tr><tr><td>Philip Grew</td><td></td></tr><tr><td>Harry Partington</td><td>Chair from 31 May 2024</td></tr><tr><td>Dr Karen Rochester</td><td></td></tr><tr><td>Margaret Slucutt</td><td>Resigned 16 January 2024</td></tr><tr><td>Paul Timmins</td><td></td></tr><tr><td>Chris Walker</td><td>Resigned 18 May 2023</td></tr></table>	Juliet Moore	Chair, resigned 31 May 2024	Andrew Bell	Treasurer, deceased 6 September 2023	David Bell		Philip Grew		Harry Partington	Chair from 31 May 2024	Dr Karen Rochester		Margaret Slucutt	Resigned 16 January 2024	Paul Timmins		Chris Walker	Resigned 18 May 2023
Juliet Moore	Chair, resigned 31 May 2024																		
Andrew Bell	Treasurer, deceased 6 September 2023																		
David Bell																			
Philip Grew																			
Harry Partington	Chair from 31 May 2024																		
Dr Karen Rochester																			
Margaret Slucutt	Resigned 16 January 2024																		
Paul Timmins																			
Chris Walker	Resigned 18 May 2023																		

Our Treasurer, Andy Bell, died at the age of 59 from cancer in September 2023. He was a dedicated member of the Board who brought expertise, commitment and humour to Southern Brooks. On his watch, Southern Brooks has made huge progress and he will be sorely missed.

Chief executive officer Suzanne Wilson

Bankers Handelsbanken
The Quadrant
2540 Aztec West
Bristol
BS32 4AQ

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

Accounts

Charity no. 1157061



**Southern Brooks Community Partnerships
Report and Audited Financial Statements
31 March 2023**

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

The Trustees submit their annual report and the financial statements of Southern Brooks Community Partnerships for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102).

Our purpose

Our organisational purpose is to build connections and provide support to strengthen individuals and communities. We are stewards, not owners, led by what matters to local people and responding to their needs and aspirations. Everything we do begins with a legacy in mind, to help people develop the skills, confidence and capacity for communities to thrive.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our key objectives for the year remain as previously:

- To deliver high quality community development and health and wellbeing services that support individuals and communities, helping people achieve what matters to them;
- To connect and strengthen partnerships and alliances in order that Southern Brooks and the VCSE sector thrive; and
- To deliver financial sustainability and operational excellence with a reputation for integrity and partnership working.

The Charity's vision

We build connections and provide support to strengthen individuals and communities. We are stewards, not owners, led by what matters to local people and responding to their needs and aspirations. Everything we do begins with a legacy in mind, to help people develop the skills, confidence and capacity for communities to thrive.

The Charity's values

Our core values determine the way that we work:

- Include and value;
- Protect the environment;
- Recognise potential; and
- Celebrate diversity.

Achievements and performance in 2022-23

Key activities

Delivering high quality community development and wellbeing and health services that support individuals and communities, helping people achieve what matters to them

- Health and Wellbeing coaches were appointed in Yate & Frampton and Severnvalle PCNs;
- Physical Activity Link Workers started as part of Feeling Better in South Gloucestershire;
- Integrated Personalised Care Teams were created as a partnership approach to facilitate holistic support for people with poor mental health;
- A Partnerships Manager post was created with funding from SG locality partnership to help links with smaller VCSE organisations;
- The support project for newly-arrived Afghan families transferred to Julian House; and
- Youthwork service delivery transferred to FACE.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

121 community gardening sessions and 2 mindfulness in nature courses were delivered at our gardening and allotment sites. 66% of participants reported improvements in their happiness and a reduction in anxiety. These are some of the positive comments from people involved:

"I haven't had a panic attack, and I haven't been swearing at people. I feel safe here. I used to think I can't go out, but I look forward to the gardening group"

"Even when I'm tired I push myself to come as I enjoy it so much. It's very good"

"My anxiety and happiness have improved from when I started volunteering at the garden. The chance to be outside and helping the community at the same time is amazing."

Our Christmas celebration in Abbotswood, Yate was led by 4 volunteers with over 500 guests attending including 200 people who visited Mrs Claus and her elf in the grotto.

"I was really nervous before I started. I didn't sleep the night before but when I got started, I thoroughly enjoyed it. It was great fun to hear what the children had to say. One child said all she wanted for Christmas was presents for her Mum. Another child wanted to know what colour Santa's eyes were. I even got to do a wiggly dance with one family. It was just so lovely to see everyone leave with a smile" – Mrs Claus, Christmas in Abbotswood

Southern Brooks's Hospital Link Worker Service designed to help people return home from hospital was the first in England. With little awareness of Social Prescribing in the hospital, the team worked hard spreading the word, going on board rounds, meeting ward teams and reminding the discharge team to make referrals to the service. Numbers gradually increased to 37 between October and March. Two new link workers came into post to build on the initial work of the original team.

April* was brought into hospital after collapsing outside her home. Once medically fit her family were worried about her leaving hospital as they felt her home environment was cluttered and unsafe.

The hospital link worker met April twice in hospital, explaining the role, gaining consent and discussing what April wanted. She wanted to return home but struggled to understand her family's concerns. Our link worker built rapport to understand what was important to April.

On a visit to April's home following discharge from hospital the link worker negotiated some changes to allay family concerns and April's right to make her own decisions about her life. The link worker continued to visit and helped to arrange medication delivery, a key safe and pendant alarm.

* The client's real name has not been used.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

2022-23 was as busy as ever. We're still working through the legacy of Covid, gently encouraging people to come out of their homes to join in activities and encouraging our employees back to the workplace.

The Diwali event in November in Bradley Stoke that brought in approximately 800 people was a vibrant and wonderful event and one we hope to repeat in 2023-24; mindfulness activities on our allotments brought calm, peace and a moment of much-needed quiet in such a busy world; we supported warm spaces across South Gloucestershire during the winter and worked with smaller community groups to help them access funding.

Internally, we reconfirmed our vision and mission and articulated it through our new branding.

Our team grew from 39 permanent members of staff at year end to 48, reflecting a growth in income (to £1.6m) due to new projects including link workers in Southmead Hospital, physical activity link workers and health and wellbeing coaches.

We are proud to be a member of the South Gloucestershire Locality Partnership working with council and health colleagues to bring health and wellbeing closer to communities and championing the strengths of the voluntary sector and providing the Deputy Chair role for the Partnership Board.

Connecting and strengthening partnerships and alliances in order that Southern Brooks can further expand our Community Development and Health & Wellbeing services and enable the VCSE sector to thrive

We worked with over 60 VCSE (voluntary, community & social enterprise) groups in South Gloucestershire to provide support and guidance to strengthen their services, to hear their concerns and to close the gap between them and statutory sector commissioners through the South Gloucestershire Locality Partnership Board and through the Keep it Local steering group led by South Gloucestershire Council. As the deputy chair of the Locality Partnership and a member of Keep it Local on behalf of South Gloucestershire Leaders' Board, Southern Brooks is well-placed to keep the strengths and importance of the VCSE sector on everyone's agenda.

We continued to work closely with similar organisations across Bristol and North Somerset and, in this capacity, Southern Brooks represented place-based organisations at the Integrated Care Partnership Board, advocating for continued investment in community-delivered activities in conjunction with link workers to help people find their way to things that support and enrich their lives.

Delivering financial sustainability and operational excellence with a reputation for integrity and partnership working

- New branding and new-look website were introduced to ensure strong messaging about our purpose, activities and values;
- We offered a cost-of-living bonus in December and an average 2.6 % pay increase in April;
- We began a programme of leadership development for our Extended Leadership Team; and
- We identified development work to strengthen Equality, Diversity and Inclusion and Environmental, Social and Governance within the organisation as well as in our delivery and the Board agreed designations accordingly.

Plans for the future - 2023-24 and beyond

We aspire to increase our community development reach into rural parts of South Gloucestershire and we're in discussion with the West of England Rural Network so we can collaborate effectively.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

We have recently started community development in Brabazon with funding from YTL, the site developers. This is an exciting venture into a new community that borders some of our existing work and gives us an opportunity to help communities bridge the geographical gap. We have started discussions with Southmead Development Trust who work in Bristol and whose geographical area is co-terminus about partnership working either here or in other neighbouring communities, so we ensure the best possible service for residents.

We are working hard to secure the ongoing future of our community green spaces and allotments and the Board has agreed to designate to ensure stability for employees and clients whilst we await funding application decisions. They are vital to developing communities, for individual wellbeing and of course, for the environment. We have started a new project called Love Your Patch where we support hyper-local organisations, often volunteer-led, to develop their own climate change programmes.

We are in discussion with funders and partners about the future of our wellbeing projects to ensure any that have received short-term funding can continue so we collectively learn from them and apply that learning into the future, and for longer-term projects, to ensure their legacy.

On 30 June 2023 we transferred our lease (from South Gloucestershire Council) for The Patch youth centre to FACE following the transfer of youthwork provision, and we are now considering how we work with children and young people. We have good links with local schools through Diwali celebrations and a Tomatathon in Big Green Week.

We are anticipating some changes in funding as several income streams are ending in March 2024, and we're making changes to accommodate and anticipate these. One of the exciting changes is that we expect to be sharing our office space in Patchway with Developing Health and Independence colleagues. This will facilitate joint working and support our commitment to partnerships, encourage employees back to the office and will also reduce our costs.

Financial review

The statement of financial activities shows that total income increased this year by £133,545 to £1,667,986 from £1,534,441 in 2021-22, whilst total expenditure decreased by £21,947 from £1,421,864 in 2021-22 to £1,399,917 this year. This needs to be understood in the context of significant funding received in advance of costs being incurred leading to an increase in restricted funds of £253,052 from £197,698 at 31 March 2022 to £450,750 at 31 March 2023. This is significantly due to upfront income for test and learn work in Community Social Care (£74k), Hospital Link Workers (£97k) and Sector Support (£83k).

Total unrestricted funds grew by £15,017 in the year to £182,073. Of these funds, £28,181 is designated by the Trustees, with new designations in year relating to the sustainability of community development work, an EDI/ESG working group and cost of the transfer of The Patch youth centre on 30 June 2023. More details are given in note 14 to the financial statements.

Reserves policy

The Trustees and the Finance and Risk Overview Committee continue to assess Southern Brook's approach to risk and to assess our need for reserves. Reserves at 31 March 2023 have been assessed by reference to our Reserves Policy, using consistent bases of calculation. The policy is reviewed as part of the annual budgeting cycle and the 3-year rolling strategy review, and immediately in the event of a material change in Southern Brooks' activities, size or risk profile.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

Our policy is to hold reserves for short term in-year financial risks, such as interim cover for key personnel, managing project changes and delays in confirmation of project extensions or start dates. Reserves for longer term risks are needed to mitigate the financial impact of changes and risks foreseen in the 3-year strategic plan and risk register and to allow Southern Brooks to address the challenges whilst minimising the impact of any required changes on our clients. These are quantified at 3 months' core team and resource costs plus other identified financial risks.

The level of reserves required on these bases was calculated at £150,065 as at 31 March 2023. We had £153,575 general free funds at 31 March 2023 (policy 102% funded).

Principal risks and uncertainties

Southern Brooks maintains a Risk Register which is reviewed regularly by the Senior Leadership Team and the Board. The register monitors all major risks the Charity may be exposed to in terms of likelihood and impact on the business if they happen. This review includes the operational, strategic, reputational and financial impact combined with a likelihood score.

The key risks identified:

- Staff retention. This is being addressed by reviewing employee benefits with the whole organisation to ask what people would like to be included, reviewing senior leader salaries, increasing face-to-face opportunities for the whole organisation to come together and responding to requests for topics to discuss;
- Cost of living increases. This is being addressed by close working relationships with funders and early discussions to ascertain commissioning intentions in 2024-25 and beyond; reducing costs (for example, office sharing in Patchway; reducing hours for some staff) and working on our income diversification strategy; and
- Short-term funding not being renewed. This is being mitigated through our reserves policy.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Statement on fundraising practices

In 2022-23, Southern Brooks carried out all fundraising activities in house, principally by the Head of Business Development and the CEO.

Fundraising activity has centred on applying for grants and negotiating funding agreements, and tasks have focussed on further developing relationships with existing funders. We have received no complaints about our fundraising activity, and we do not engage in asking members of the public or existing/former service users for donations.

Related parties and relationships with other organisations

Southern Brooks is committed to working in partnership where appropriate to achieve targets and improve performance. Southern Brooks has formal contractual relationships with other organisations including Bromford, CVS South Gloucestershire, Developing Health and Independence, Integrated Care Board (via South Gloucestershire Locality Partnership), Juice CIC, Kingsmeadow @ Made for Ever, Primary Care Networks in South Gloucestershire, Sirona Care and Health, South Gloucestershire Council, St Monica Trust, The National Lottery Community Fund.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

Structure, governance and management

The governance regulations for the Charity are contained within the Foundation Constitution, a document which was updated in 2019.

The Charity is a CIO (Charitable Incorporated Organisation) with up to 12 Trustees appointed for a term of 3 years by a resolution passed at a properly convened meeting of the Charity Trustees. Trustees meet a minimum of quarterly and require 3 people in order to be quorate. The meetings are formally minuted and a register of attendance is kept and there was a 75.5% attendance rate in 2022-23.

The maximum continuous period a Trustee can serve is nine years. The Chair, Vice Chair and Treasurer are appointed for a term of three years and are reappointed as required once each term ends. Any Trustee currently serving more than nine years will not be eligible for re-election at the end of their term.

In addition to the Board, there are the following sub-committees:

The Development Oversight Committee

Members: Harry Partington, Paul Timmins, Philip Grew, CEO

Meets: Four times per year, more often if specific issues require it.

Employment and Remuneration Committee

Members: Andy Bell, Paul Timmins, Jules Moore

Meets: As often as required.

Finance and Risk Oversight Committee

Members: Andy Bell, Jules Moore, Harry Partington, CEO, Head of Finance, Paul Timmins

Meets: Four times per year, more often if specific issues require it.

Policy and Governance Committee

Members: Margaret Slucutt, David Bell, Chris Walker, Karen Rochester, Head of HR

Meets: Annually / bi-annually as required.

In selecting individuals for appointment as charity Trustees, the Charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The CEO is responsible for strategic and operational management and has the authorisation of the Board of Trustees.

Alison Findlay has been the CEO since January 2021 and was supported in 2022-23 by the Senior Leadership Team comprising:

- Head of Sustainable Communities;
- Head of Health and Wellbeing;
- Head of Business Development;
- Head of Finance; and
- Head of HR.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2023

Statement of responsibilities of the trustees

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

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

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

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

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



Approved by the trustees on 15 November 2023 and signed on their behalf by
Juliet Moore - Chair of Trustees

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Opinion

We have audited the financial statements of Southern Brooks Community Partnerships (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheets, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 16 November 2023

GODFREY WILSON LIMITED

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

Southern Brooks Community Partnerships

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies		-	6,541	6,541	10,885
<i>Charitable activities:</i>	3				
Health wellbeing, and sustainable communities		1,003,580	457,722	1,461,302	1,388,424
Sector support		133,903	30,000	163,903	30,000
Training		-	-	-	32,937
Other charitable income		-	33,207	33,207	72,022
Investments		-	3,033	3,033	173
Total income		<u>1,137,483</u>	<u>530,503</u>	<u>1,667,986</u>	<u>1,534,441</u>
Expenditure on:					
Raising funds		1,029	16,645	17,674	29,937
<i>Charitable activities:</i>					
Health wellbeing, and sustainable communities		831,806	430,253	1,262,059	1,266,041
Sector support		50,852	21,504	72,356	27,180
Training		-	2,327	2,327	30,751
Other charitable activities		-	45,501	45,501	67,955
Total expenditure	5	<u>883,687</u>	<u>516,230</u>	<u>1,399,917</u>	<u>1,421,864</u>
Net income		253,796	14,273	268,069	112,577
Transfers between funds		<u>(744)</u>	<u>744</u>	-	-
Net movement in funds	6	253,052	15,017	268,069	112,577
Reconciliation of funds:					
Total funds brought forward		<u>197,698</u>	<u>167,056</u>	<u>364,754</u>	<u>252,177</u>
Total funds carried forward		<u><u>450,750</u></u>	<u><u>182,073</u></u>	<u><u>632,823</u></u>	<u><u>364,754</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Southern Brooks Community Partnerships

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	9		<u>317</u>	<u>861</u>
Current assets				
Debtors	10	164,599		65,211
Cash at bank and in hand		<u>613,486</u>		<u>480,938</u>
		778,085		546,149
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(84,958)</u>		<u>(115,554)</u>
Net current assets			<u>693,127</u>	<u>430,595</u>
Total assets less current liabilities			693,444	431,456
Defined benefit pension scheme liability	12		<u>(60,621)</u>	<u>(66,702)</u>
Net assets	13		<u>632,823</u>	<u>364,754</u>
Funds	14			
Restricted funds			450,750	197,698
Unrestricted funds				
Designated funds			28,181	16,630
General funds			<u>153,892</u>	<u>150,426</u>
Total charity funds			<u>632,823</u>	<u>364,754</u>

Approved by the trustees on 15 November 2023 and signed on their behalf by



Juliet Moore - Chair of Trustees

Southern Brooks Community Partnerships

Statement of cash flows

For the year ended 31 March 2023

	Note	2023 £	2022 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	15	<u>129,515</u>	<u>103,152</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		<u>3,033</u>	<u>173</u>
Net cash provided by / (used in) investing activities		<u>3,033</u>	<u>173</u>
Increase / (decrease) in cash and cash equivalents in the year		132,548	103,325
Cash and cash equivalents at the beginning of the year		<u>480,938</u>	<u>377,613</u>
Cash and cash equivalents at the end of the year		<u><u>613,486</u></u>	<u><u>480,938</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to future plans, perceived risks and the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

Income received in advance of provision of training and other contracted services is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

e) Interest receivable

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

f) Funds accounting

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

g) Expenditure and irrecoverable VAT

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

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

h) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, based on the proportion of direct costs:

	2023	2022
Raising funds	1.3%	2.2%
Charitable activities		
Health, wellbeing and sustainable communities	93.1%	93.5%
Sector support	5.4%	2.0%
Training	0.2%	2.3%
Other charitable activities	0.0%	0.0%

j) Tangible fixed assets

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

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance
Computer equipment	3 years straight line

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors

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

n) Financial instruments

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

o) Redundancy and termination costs

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

p) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

The charity used to participate in a defined benefit pension scheme for its employees. This is a multi-employer pension scheme and is currently in deficit. A provision has been made for the charity's share of the deficit, based on the net present value of future contributions payable under the agreed deficit funding arrangement (see note 12). The charity has no liability under the scheme other than for the payment of those contributions.

q) Accounting estimates and key judgements

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

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

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

q) Accounting estimates and key judgements (continued)

Depreciation

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

Defined benefit pension scheme

As described in note 1p to the financial statements, a provision is held at on the statement of financial position representing the expected future value of payments towards a defined benefit pension plan in deficit. The discount rate used is that of good quality corporate bonds, which is deemed to introduce an element of estimation.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	101	10,784	10,885
<i>Charitable activities:</i>			
Health wellbeing, and sustainable communities	988,186	400,238	1,388,424
Sector support	-	30,000	30,000
Training	-	32,937	32,937
Other charitable income	-	72,022	72,022
Investments	-	173	173
Total income	988,287	546,154	1,534,441
Expenditure on:			
Raising funds	27,384	2,553	29,937
<i>Charitable activities:</i>			
Health wellbeing, and sustainable communities	931,983	334,058	1,266,041
Sector support	-	27,180	27,180
Training	-	30,751	30,751
Other charitable activities	-	67,955	67,955
Total expenditure	959,367	462,497	1,421,864
Net income	28,920	83,657	112,577
Transfers between funds	2,162	(2,162)	-
Net movement in funds	31,082	81,495	112,577

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

3. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	1,003,580	15,583	1,019,163
Social prescribing	-	442,139	442,139
	<u>1,003,580</u>	<u>457,722</u>	<u>1,461,302</u>
<i>Sector support</i>			
Grants and projects	<u>133,903</u>	<u>30,000</u>	<u>163,903</u>
<i>Other charitable income</i>			
Grants and projects	-	10,894	10,894
Room hire	-	22,313	22,313
	<u>-</u>	<u>33,207</u>	<u>33,207</u>
Total charitable activities	<u>1,137,483</u>	<u>520,929</u>	<u>1,658,412</u>

Prior period comparative

	Restricted £	Unrestricted £	2022 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	988,186	5,600	993,786
Social prescribing	-	394,638	394,638
	<u>988,186</u>	<u>400,238</u>	<u>1,388,424</u>
<i>Sector support</i>			
Grants and projects	<u>-</u>	<u>30,000</u>	<u>30,000</u>
<i>Training</i>			
Grants and projects	-	2,600	2,600
Training income	-	30,337	30,337
	<u>-</u>	<u>32,937</u>	<u>32,937</u>
<i>Other charitable income</i>			
Grants and projects	-	53,172	53,172
Room hire	-	18,850	18,850
	<u>-</u>	<u>72,022</u>	<u>72,022</u>
Total charitable activities	<u>988,186</u>	<u>535,197</u>	<u>1,523,383</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

4. Government grants

The charity receives government grants, defined as funding from South Gloucestershire Council, Sport England, Homes England and the National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £582,676 (2022: £567,012). There are no unfulfilled conditions or contingencies attaching to these grants in 2022/23.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Training £	Other charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 7)	15,412	730,552	51,196	366	25,591	68,701	891,818
Depreciation	-	-	-	-	232	312	544
Project costs	266	80,399	476	555	432	24,621	106,749
Partner payments and grants payable	-	270,013	11,563	-	-	-	281,576
Office and administration costs	46	41,432	1,020	1,106	19,246	53,598	116,448
Bank charges and pension deficit costs	-	-	-	-	-	2,782	2,782
Sub-total	15,724	1,122,396	64,255	2,027	45,501	150,014	1,399,917
Allocation of support and governance costs	1,950	139,663	8,101	300	-	(150,014)	-
Total expenditure	17,674	1,262,059	72,356	2,327	45,501	-	1,399,917

Total governance costs were £7,680.

Included within partner payments and grants payable are grants payable of £32,576. These relate to 20 institutions and 6 individuals. There were no amounts outstanding relating to these grants at 31 March 2023.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure (continued) Prior period comparative

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Training £	Other charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 7)	24,601	648,365	23,517	15,342	52,263	117,848	881,936
Depreciation	-	342	-	-	-	213	555
Project costs	1,033	237,177	-	6,832	1,091	16,666	262,799
Partner payments and grants payable	-	178,185	-	1,600	-	-	179,785
Office and administration costs	327	33,846	54	2,893	14,601	46,119	97,840
Bank charges and pension deficit costs	-	-	-	-	-	(1,051)	(1,051)
Sub-total	25,961	1,097,915	23,571	26,667	67,955	179,795	1,421,864
Allocation of support and governance costs	<u>3,976</u>	<u>168,126</u>	<u>3,609</u>	<u>4,084</u>	<u>-</u>	<u>(179,795)</u>	<u>-</u>
Total expenditure	<u>29,937</u>	<u>1,266,041</u>	<u>27,180</u>	<u>30,751</u>	<u>67,955</u>	<u>-</u>	<u>1,421,864</u>

Total governance costs were £6,300.

Included within partner payments and grants payable are grants payable of £18,016. These relate to 21 institutions. There were no amounts outstanding relating to these grants at 31 March 2022.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

6. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	544	555
Operating lease rentals	3,117	717
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	6,400	5,250
▪ Other services	-	512

7. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	805,818	795,395
Social security costs	60,979	58,483
Pension costs	25,021	23,541
Redundancy and termination costs	-	4,517
	891,818	881,936

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

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, HR Manager, Finance Manager, Head of Sustainable Communities, Head of Health and Wellbeing, and Business Development Manager. The total employee benefits of the key management personnel were £167,313 (2022: £183,940).

	2023 No.	2022 No.
Average headcount	42	50
Average FTE	30	33

8. Taxation

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

9. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2022	21,261	12,526	33,787
Disposals during the year	-	(12,526)	(12,526)
At 31 March 2023	<u>21,261</u>	<u>-</u>	<u>21,261</u>
Depreciation			
At 1 April 2022	20,400	12,526	32,926
Charge for the year	544	-	544
Disposals during the year	-	(12,526)	(12,526)
At 31 March 2023	<u>20,944</u>	<u>-</u>	<u>20,944</u>
Net book value			
At 31 March 2023	<u>317</u>	<u>-</u>	<u>317</u>
At 31 March 2022	<u>861</u>	<u>-</u>	<u>861</u>

10. Debtors

	2023 £	2022 £
Trade debtors	156,996	60,341
Prepayments and accrued income	7,109	4,870
Other debtors	494	-
	<u>164,599</u>	<u>65,211</u>

11. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	21,221	77,982
Other taxation and social security	13,136	12,306
Other creditors	4,887	3,429
Accruals	45,714	21,837
	<u>84,958</u>	<u>115,554</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

12. Pension commitments

Southern Brooks Community Partnership used to operate a defined benefit pension scheme. The pension scheme deficit crystallised on 31 March 2014 and the liability was transferred to Southern Brooks Community Partnerships. The charity agreed a repayment plan over 12 years.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	2023 £	2022 £
Present value of provision	<u>60,621</u>	<u>66,702</u>

Reconciliation of opening and closing provisions

	2023 £	2022 £
Provision at the start of the year	66,702	76,623
Unwinding of the discount factor (interest expense)	2,526	1,937
Deficit contributions paid	(8,800)	(8,800)
Remeasurements - impact of any change in assumptions	<u>193</u>	<u>(3,058)</u>
	<u>60,621</u>	<u>66,702</u>

Income and expenditure impact

	2023 £	2022 £
Interest expense	2,526	1,937
Remeasurements - impact of any change in assumptions	<u>193</u>	<u>(3,058)</u>
	<u>2,719</u>	<u>(1,121)</u>

Assumptions

	2023 %	2022 %
Rate of discount	<u>5.69</u>	<u>4.29</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	317	317
Current assets	450,750	28,181	299,154	778,085
Current liabilities	-	-	(84,958)	(84,958)
Provisions	-	-	(60,621)	(60,621)
Net assets at 31 March 2023	450,750	28,181	153,892	632,823
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	861	861
Current assets	197,698	16,630	331,821	546,149
Current liabilities	-	-	(115,554)	(115,554)
Provisions	-	-	(66,702)	(66,702)
Net assets at 31 March 2022	197,698	16,630	150,426	364,754

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
<i>Health and Wellbeing projects</i>					
Health and Wellbeing	49,414	558,893	(381,595)	1,500	228,212
Active in Life Sport England	20,285	44,604	(54,889)	(10,000)	-
Building Better Opportunities	(1,047)	-	1,047	-	-
Cygnnet Training	5,711	2,580	(8,291)	-	-
Community Social Care	-	74,000	-	-	74,000
<i>Sector Support</i>					
Sector support projects	-	133,903	(50,852)	-	83,051
<i>Sustainable Communities</i>					
Community Development	31,261	177,722	(171,385)	7,986	45,584
Dementia Awareness	5,267	15,187	(12,679)	-	7,775
Equalities	47,365	102,245	(147,376)	875	3,109
Green Spaces Projects	16,025	206	(15,712)	8,500	9,019
Business Development	1,029	-	(1,029)	-	-
Community Housing Plan	(25)	-	(614)	639	-
EU Settlement Status	(1,130)	1,130	-	-	-
Youth Work	23,543	27,013	(40,312)	(10,244)	-
Total restricted funds	197,698	1,137,483	(883,687)	(744)	450,750
Unrestricted funds					
<i>Designated funds</i>					
Community Development					
Sustainability	-	-	-	5,366	5,366
Volunteering funds	8,362	-	(5,048)	-	3,314
HR and Operations Enhancement	4,868	-	(3,293)	-	1,575
The Patch	3,400	-	(2,106)	11,744	13,038
ESG and EDI Working Group	-	-	(112)	5,000	4,888
<i>Total designated funds</i>	16,630	-	(10,559)	22,110	28,181
General funds	150,426	530,503	(505,671)	(21,366)	153,892
Total unrestricted funds	167,056	530,503	(516,230)	744	182,073
Total funds	364,754	1,667,986	(1,399,917)	-	632,823

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds

Health and Wellbeing projects	Funded through several funding streams, including SGC, the Integrated Care Board (formerly CCG), Bromford and DHI to deliver wellbeing support across South Gloucestershire. Projects include: One You in South Glos.; Feeling Better in South Glos.; Hospital Link Workers; Integrated Personalised Care Team Coordinators.
Active in Life Sport England	The purpose of this grant was to encourage physical activity, particularly in people who take part in less than 30 minutes' activity per week and who are in poorly paid work, and remove the barriers people face. Southern Brooks subcontracted delivery of this project to South Gloucestershire Council. At project end (December 2022) amounts were set aside for the set up of a park run and £10k transferred to new Health and Wellbeing project "Feeling Better in South Gloucestershire".
Building Better Opportunities	Employment support project for those furthest away from the job market, funded by Weston College.
Cygnet Training	This funding provided courses and support to parents whose children had been diagnosed with an Autism Spectrum condition. This work ended in September 2022.
Community Social Care	Upfront funding was received to work in partnership with SGC to develop a new model of delivering social care in people's homes.
Sector Support Projects	Funding from the ICB via the South Glos Locality Partnership, and South Glos Council, to support our involvement in developing the Integrated Care System and bringing the voice of the VCSE sector.
Community Development	Our Community Development work includes developing volunteering opportunities in the priority neighbourhoods of Patchway, Yate, Kingswood and Cadbury Heath and a leadership role across South Gloucestershire. This work, in areas that appear in the National Indices of Deprivation, focuses on improving outcomes for residents particularly around the themes of health, education, crime, safety, employment and personal finance. Funded by South Gloucestershire Council, supplemented by donor grants, The National Lottery and town and parish councils. It also includes Community Aid funding from SGC.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Dementia Awareness	Funded by SGC and the ICB (formerly CCG) to increase awareness of dementia and the issues associated with the disease in the general population in order to change people's attitudes to dementia, to develop Dementia Friendly Communities across South Gloucestershire and to enable people living with dementia to lead active lives in their communities.
Equalities	Funding to promote cohesion and equality for people with protected characteristics, including specifically for Afghan Refugees (work ended in December 2022), older people and celebrations such as Diwali. Funded by SGC and St Monica's.
Green Spaces Projects	Funding for allotments and other growing spaces to provide wellbeing support and to promote sustainable communities.
Business Development	Funding from Quartet to develop sustainable income generation.
Community Housing Plan	Project to engage people in Patchway in discussions about community led housing. Funds paid for a member of staff to lead this and to liaise with South Glos Council and Bromford Housing Association.
EU Settlement Status	Funding from the Home Office and SGC to support UK based EU citizens to secure UK Settled status post Brexit.
Youth Work	Funded through several funding streams, notably SGC and The National Lottery. Our youth work aimed to develop team working and social skills, build confidence and self esteem, provide information and social education, challenge discrimination and work with young people so that they have a strong voice in the community. This funding ended in June 2022 when we transferred the work to FACE. Surplus Lottery funds remaining were transferred to the "Love Your Patch" project in Community Development.

Purposes of designated funds

Community Development Sustainability	To protect delivery of our community development work in the face of cost of living pressures.
Volunteering funds	To further develop the volunteering ecosystems in South Gloucestershire.
HR and Operations Enhancement	To enhance internal HR and operations processes.
The Patch	For building compliance work at the Patch Youth Centre, together with all preparations for the transfer of the licence to FACE at 30 June 2023.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of designated funds (continued)

ESG and EDI Working Group

To prioritise a review of our governance and operations in respect of Environmental, Social and Governance and Equality, Diversity and Inclusion imperatives.

Transfers between funds

Transfers between restricted funds are only made where a new purpose for those funds has been agreed with funders. Transfers into restricted funds from general funds were made due to funds being overspent. Transfers from general funds to designated funds are made in accordance with decisions by the Board of Trustees.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Prior year comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
<i>Health and Wellbeing projects</i>					
Health and Wellbeing	26,232	293,886	(266,921)	(3,783)	49,414
Active in Life Sports England	9,471	22,303	(11,489)	-	20,285
Building Better Opportunities	34,779	35,580	(71,406)	-	(1,047)
Cygnnet Training	-	12,900	(8,397)	1,208	5,711
<i>Sustainable Communities</i>					
Community Development	32,482	177,315	(178,536)	-	31,261
Dementia Awareness	12,591	24,000	(32,834)	1,510	5,267
Equalities	38,086	149,930	(139,660)	(991)	47,365
Green Spaces Projects	4,225	14,930	(6,913)	3,783	16,025
Business Development	3,602	24,811	(27,384)	-	1,029
Community Housing Plan	(1,302)	64,902	(63,625)	-	(25)
EU Settlement Status	(1,453)	27,511	(27,188)	-	(1,130)
Patchway Family Buddies	6,343	-	(6,778)	435	-
Youth Work	1,560	140,219	(118,236)	-	23,543
Total restricted funds	166,616	988,287	(959,367)	2,162	197,698
Unrestricted funds					
<i>Designated funds</i>					
Covid Community Development	4,868	-	-	(4,868)	-
Volunteering funds	11,304	-	(2,506)	(436)	8,362
HR and Operations Enhancement	-	-	-	4,868	4,868
The Patch	-	-	-	3,400	3,400
<i>Total designated funds</i>	16,172	-	(2,506)	2,964	16,630
General funds	69,389	546,154	(459,991)	(5,126)	150,426
Total unrestricted funds	85,561	546,154	(462,497)	(2,162)	167,056
Total funds	252,177	1,534,441	(1,421,864)	-	364,754

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2023

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	268,069	112,577
Adjustments for:		
Dividends, interest and rents from investments	(3,033)	(173)
Depreciation charges	544	555
(Increase) / decrease in debtors	(99,388)	41,725
Decrease in creditors	(30,596)	(41,611)
Decrease in provisions	(6,081)	(9,921)
Net cash provided by / (used in) operating activities	129,515	103,152

16. Operating lease commitments

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

	2023 £	2022 £
Amount falling due:		
Within 1 year	7,917	717
Within 1 - 5 years	12,359	1,076
	20,276	1,793

17. Related party transactions

Andrew Bell, Treasurer, was also a trustee of The Carers Centre (Bristol and South Gloucestershire). During the year, Southern Brooks Community Partnership paid The Carers Centre (Bristol and South Gloucestershire) £6,000 (2022: £4,000) in contract payments. There were no outstanding balances at 31 March 2023 (2022: £Nil).

Margaret Slucutt, trustee, is also a trustee of the South Gloucestershire over 50's forum. During the year, Southern Brooks Community Partnership paid the South Gloucestershire over 50's forum £1,000 in funding payments (2022: £Nil). There were no outstanding balances at 31 March 2023 (2022: £Nil).

Donations made by 1 trustee during the year total £110 (2022: two trustees totalling £70). All donations from related parties were unrestricted in the current and prior year.

Southern Brooks Community Partnerships

Reference and administrative details

For the year ended 31 March 2023

Charity number	1157061																		
Registered office and operational address	Coniston Community Centre Coniston Road Patchway Bristol BS34 5JP																		
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Juliet Moore</td><td>Chair</td></tr><tr><td>Andrew Bell</td><td>Treasurer, deceased 6 September 2023</td></tr><tr><td>David Bell</td><td></td></tr><tr><td>Philip Grew</td><td></td></tr><tr><td>Harry Partington</td><td></td></tr><tr><td>Dr Karen Rochester</td><td></td></tr><tr><td>Margaret Slucutt</td><td></td></tr><tr><td>Paul Timmins</td><td></td></tr><tr><td>Chris Walker</td><td>Resigned 18 May 2023</td></tr></table>	Juliet Moore	Chair	Andrew Bell	Treasurer, deceased 6 September 2023	David Bell		Philip Grew		Harry Partington		Dr Karen Rochester		Margaret Slucutt		Paul Timmins		Chris Walker	Resigned 18 May 2023
Juliet Moore	Chair																		
Andrew Bell	Treasurer, deceased 6 September 2023																		
David Bell																			
Philip Grew																			
Harry Partington																			
Dr Karen Rochester																			
Margaret Slucutt																			
Paul Timmins																			
Chris Walker	Resigned 18 May 2023																		

Our Treasurer, Andy Bell, died at the age of 59 from cancer in September 2023. He was a dedicated member of the Board who brought expertise, commitment and humour to Southern Brooks. On his watch, Southern Brooks has made huge progress and he will be sorely missed.

Chief executive officer	Alison Findlay
Bankers	Handelsbanken The Quadrant 2540 Aztec West Bristol BS32 4AQ
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Accounts

Charity no. 1157061

**Southern Brooks Community Partnerships
Report and Audited Financial Statements
31 March 2022**

Southern Brooks Community Partnerships

Reference and administrative details

For the year ended 31 March 2022

Charity number	1157061
Registered office and operational address	Coniston Community Centre Coniston Road Patchway Bristol BS34 5JP
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Juliet Moore Chair Andrew Bell Treasurer David Bell Philip Grew appointed 31 January 2022 Harry Partington Dr Karen Rochester appointed 13 January 2022 Margaret Slucutt Paul Timmins Chris Walker
Chief executive officer	Alison Findlay
Bankers	Handelsbanken The Quadrant 2540 Aztec West Bristol BS32 4AQ
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

The Trustees, submit their annual report and the financial statements of Southern Brooks Community Partnerships for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published on 16th July 2014.

Our purpose

The purpose of the charity is to promote the benefits of the inhabitants of South Gloucestershire and surrounding area (henceforth referred to as the "Area of Benefit") without distinction of role, age, race, gender, sexual orientation, ability or of political, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the aforementioned inhabitants.

The organisation shall be non-party in politics and non-sectarian in religion.

Our objectives are to bring people and organisations together to promote education and social justice to improve lives for residents across South Gloucestershire. It is important to us that we work with those people who don't reach the thresholds of other services or may be excluded or marginalised. In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Our key objectives for the year:

- To deliver high quality community development and health and wellbeing services that support individuals and communities, helping people achieve what matters to them;
- To connect and strengthen partnerships and alliances in order that Southern Brooks and the VCSE sector thrive; and
- To deliver financial sustainability and operational excellence with a reputation for integrity and partnership working.

The Charity's vision

We build connections and provide support to strengthen individuals and communities. We are stewards, not owners, led by what matters to local people and responding to their needs and aspirations. Everything we do begins with a legacy in mind, to help people develop the skills, confidence and capacity for communities to thrive.

The Charity's Values

Our core values determine the way that we work:

- Include and value;
- Protect the environment;
- Recognise potential; and
- Celebrate diversity.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

The Charity's activities

Our activities centre around 2 key areas: Health & Wellbeing and Sustainable Communities.

We aim to integrate our offer in order to provide the best possible service so that:

- People have improved physical, emotional and mental health leading to increased self-esteem and confidence;
- People have the skills and confidence to be responsible for their own futures; and
- People work together to influence change.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the Charity's future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance in 2021-22

Southern Brooks has continued to feel the impact of the pandemic both internally with staff and externally in the communities we serve, but despite that we continue to thrive as an organisation, maintaining our income at £1.5m.

We developed a hybrid working model that allowed staff to reconnect with one another and supported our business aims of greater integration, allowing them to work from home where necessary.

We clearly articulated our strengths as an organisation and focused confidently on what we do well. We have also reviewed the breadth of our work and concluded that youthwork should be transferred to a specialist provider in 2022-23.

We saw growth in social prescribing as Primary Care Networks embraced the role, seeing the potential for non-clinical staff to work in a way that allows for wider determinants of health (eg debt, housing etc) to be addressed as part of a holistic package of support.

Individuals referred to our wellbeing staff have increased in complexity and the majority of people came to us with poor mental health. This new approach allows us to address these issues jointly.

Key activities

Delivering high quality services that support communities, helping people achieve what matters to them. For example:

- We have secured contracts from South Gloucestershire Council up to 2028 for community development, community cohesion, and from CVS South Gloucestershire for volunteer centres, allowing us to build on our work in Kingswood, Patchway and Yate in particular;
- We worked in partnership with Orchard Medical Centre to set up a Growing Group in their garden, with patients and members of the public, integrating community development with supporting health and wellbeing;
- We worked with local residents to grow vegetables and flowers in three additional growing spaces/allotments. Residents included older people, some from BAME backgrounds, some with poor mental health and some with physical disabilities.
- We supported refugee families from Afghanistan as part of the Government's Resettlement Programme, working alongside South Gloucestershire Council colleagues to ensure they had access to housing and local services; and
- We led the development of a Food Alliance, supporting access to low-cost food.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

Connecting and strengthening partnerships and alliances in order that Southern Brooks can further expand our Community Development and Health & Wellbeing services and enable the VCSE sector to thrive:

- We expanded our social prescribing service;
- We secured an extension of the “One You South Glos” wellbeing programme to March 2023;
- We secured the contract with Sirona to be the VCSE lead locality partner for Health and Wellbeing in South Gloucestershire;
- We worked with mutual aid groups to develop by providing training and networking opportunities to enable them to continue delivering support to their local communities; and
- As a member of the VCSE Leaders’ Board in South Gloucestershire, Southern Brooks contributed to sector development, liaising with South Gloucestershire Council and South Gloucestershire Locality Partnership to secure funding that will support a distributed leadership model in the sector. This allows CEOs and senior staff from other VCSE organisations to represent the leaders’ board at key strategic meetings that contribute to strategy and operational developments for all our residents.

Delivering financial sustainability and operational excellence with a reputation for integrity and partnership working:

- We have consolidated our internal finance processes and systems, which in turn, has improved the accuracy of our financial information and forecasting;
- Developed a mutually supportive relationship with SGS College;
- Increased our reach for unrestricted funding; and
- Held our inaugural internal fundraising activity.

Plans for the future - 2022-23 and beyond:

The Board and Leadership Team undertake a review of the Three Year Strategic Business Plan each spring. Our plan has been refined to more clearly reflect our role and ambitions and to ensure all our activities fit within the strategy and will be delivered to high standards.

Our role in Community Health will continue to flourish with Primary Care Networks, as social prescribing contracts are extended to March 2024. As the role becomes better known and understood, we are receiving requests for specialist social prescribing posts that will support discharge from hospital and others focussing on physical activity that will come to fruition in 2022-23.

We continue to have a strong relationship with South Gloucestershire Council and are contributing to the Keep it Local agenda designed to bring about transformation in the way the public and VCSE sectors work together.

South Gloucestershire is one of the fastest growing local authority areas in the country and we are hoping to work in some of the new communities using an asset-based approach to help new residents establish community activities. Our focus will be on helping people to help themselves, so that the communities will become self-sustaining, needing us for a maximum of five years.

We are planning work around the climate emergency, in particular working with smaller VCSE organisations in partnership with CVS South Gloucestershire.

Our work will continue to focus on reducing inequalities and we will use data (as well as intelligence from all our teams) increasingly to inform our offer making sure we are not leaving anyone, or any group, behind.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

We are investigating social value tools and as HACT is the preferred tool of partner organisations elsewhere in Bristol and North Somerset, we will plan to introduce it in 2022-23.

As the Lead Locality Partner for Health & Wellbeing we will continue to champion the work of the VCSE sector, to promote partnerships and collaboration and to reach out to smaller organisations ensuring they are included, and their voices heard. We will have funding from South Gloucestershire Locality Partnership for a new Partnerships Manager post to support this work and are partnering with CVS South Gloucestershire.

Financial review

Income

Total income decreased this year to 31 March 2022, by £30,783 from £1,565,224 in 2020-21 to £1,534,441 in 2021-22. An analysis of income is shown in the Statement of Financial Activities and accompanying notes.

Expenditure

Total expenditure for the year of £1,421,864 represents a small increase in total expenditure of £29,247 from £1,392,617 in 2020-21. The Statement of Financial Activities and notes to the accounts provide further analysis.

Net movement in funds

Net income of £112,577 for 2021-22 comprised £28,920 on restricted funds, along with £83,657 surplus on unrestricted funds.

Reserves policy

The Board reviewed the Reserves Policy during the year, noting that Southern Brooks receives most of its income by way of time limited grants and contracts from SGC, the NHS and other bodies. Income and costs are predictable and end dates are known.

A distinction was made between reserves needing to be held for short term risks and longer term risk. Reserves for short term risks are needed to mitigate in-year financial risks, such as interim cover for key personnel, managing project changes and delays in confirmation of project extensions or start dates. Reserves for longer term risks are needed to mitigate the financial impact of changes and risks foreseen in the 3-year strategic plan and risk register and to allow Southern Brooks to address the challenges whilst minimising the impact of any required changes. These are quantified at 3 months' core team and resource costs plus other identified financial risks. The level of reserves required on these bases was calculated at £149,600 at 31 March 2022. Southern Brooks had £150,426 general free funds at 31 March 2022, materially satisfying the policy.

This policy is reviewed as part of the annual budgeting cycle and the 3-year rolling strategy review, and immediately in the event of a material change in Southern Brooks' activities, size or risk profile.

Principal risks and uncertainties

Southern Brooks has a Risk Register which is reviewed regularly by the Senior Leadership Team and the Board. The register takes into account all major risks the Charity may be exposed to in terms of likelihood and impact on the business if they happen. This review includes the operational, strategic, reputational and financial impact combined with a likelihood score.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

The key risks identified:

- Change in political administration in South Gloucestershire in 2023;
- Cost of living increases; and
- Unsuccessful/slow recruitment.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

The governance regulations for the Charity are contained within the Foundation Constitution, a document which was updated in 2019.

The Charity is a CIO (Charitable Incorporated Organisation) with up to 12 Trustees appointed for a term of 3 years by a resolution passed at a properly convened meeting of the Charity Trustees. Trustees meet a minimum of quarterly and require 3 people in order to be quorate. The meetings are formally minuted and a register of attendance is kept and there was a 77% attendance rate in 2021/22.

The maximum continuous period a Trustee can serve is nine years. The Chair, Vice Chair and Treasurer are appointed for a term of three years and are reappointed as required once each term ends. Any Trustee currently serving more than nine years will not be eligible for re-election at the end of their term.

In addition to the Board, there are the following sub-committees:

The Development Oversight Committee

Members: Harry Partington, Paul Timmins, Philip Grew, CEO

Meets: Four times a year as per the Terms of Reference, more often if specific issues require it.

Employment and Remuneration Committee

Members: Andy Bell, Paul Timmins, Jules Moore, CEO

Meets: As often as required.

Finance and Risk Oversight Committee

Members: Andy Bell, Jules Moore, Harry Partington, CEO, Head of Finance

Meets: Four times per year, more often if specific issues require it.

Policy and Governance Committee

Members: Margaret Slucutt, David Bell, Chris Walker, Karen Rochester, Head of HR

Meets: Annually / bi-annually as required.

In selecting individuals for appointment as charity Trustees, the Charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

The CEO is responsible for strategic and operational management and has the authorisation of the Board of Trustees.

Alison Findlay has been the CEO since January 2021 and was supported in 2021-22 by the Senior Leadership Team comprising:

- Head of HR;
- Head of Finance;
- Head of Sustainable Communities;
- Youth work and Employment support manager;
- Business Development manager; and
- Head of Health and Wellbeing.

The structure chart is shared with all staff and funders, as required. These senior leaders discharge their responsibilities through the activities of a skilled and committed workforce.

Trustees are appointed following application and interview with the Chair, CEO and at least one other Trustee. Following a satisfactory interview, candidate Trustees are invited to join at least one Board meeting as an observer. At the end of these meetings, the Board will review the candidate Trustee's contribution and then invite them, if appropriate, to be a full member. All new Trustees receive induction training and mentoring to assist their personal development as Southern Brooks Trustees. As new members of the Board, they are provided with an induction pack which includes the major policies, Three Year Strategic Plan, Annual Report, Memorandum and Articles and other relevant and corporate documentation. They are then invited to meet the Chair and the CEO for an induction, and they also attend the next available staff induction meeting which are held regularly throughout each year. It is the individual responsibility of Trustees to ensure they update their skills and participate in development opportunities offered, which could include attendance at conferences, training and less formal support and advice all of which can be facilitated through Southern Brooks as required. All Trustees are expected to show a commitment to the core purpose and values of the organisation and the role which would include attending meetings, reading papers in advance and volunteering for working groups as required.

Related parties and relationships with other organisations

Southern Brooks is committed to working in partnership where appropriate to achieve targets and improve performance. Southern Brooks has a number of formal contractual relationships with other organisations including Sirona Care and Health, Developing Health and Independence, The Diversity Trust, Primary Care Networks in South Gloucestershire, Second Step, Carers Support Centre and with Creative Youth Network for youthwork delivery, CVS South Gloucestershire for sector transformation, and SGS College.

Fundraising

In 2021-22 Southern Brooks carried out all fundraising activities in house, principally by the Business Development Manager and the CEO.

Fundraising activity has centred on applying for grants and negotiating funding agreements, and tasks have focussed on further developing relationships with existing funders, for example with South Gloucestershire Council and with the Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group. We have received no complaints about our fundraising activity, and we do not engage in asking members of the public or existing/former service users for donations.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2022

Statement of responsibilities of the trustees

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

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

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

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

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

Approved by the trustees on 15 November 2022 and signed on their behalf by



Juliet Moore - Chair

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Opinion

We have audited the financial statements of Southern Brooks Community Partnerships (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheets, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 17 November 2022

GODFREY WILSON LIMITED

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

Southern Brooks Community Partnerships

Statement of financial activities

For the year ended 31 March 2022

				2022 Total £	Restated 2021 Total £
	Note	Restricted £	Unrestricted £		
Income from:					
Donations and legacies		101	10,784	10,885	9,741
<i>Charitable activities:</i>	3				
Health wellbeing, and sustainable communities		988,186	400,238	1,388,424	1,378,880
Sector support		-	30,000	30,000	10,000
Training		-	32,937	32,937	45,427
Other charitable income		-	72,022	72,022	121,176
Investments		-	173	173	-
Total income		<u>988,287</u>	<u>546,154</u>	<u>1,534,441</u>	<u>1,565,224</u>
Expenditure on:					
Raising funds		27,384	2,553	29,937	30,549
<i>Charitable activities:</i>					
Health wellbeing, and sustainable communities		931,983	334,058	1,266,041	1,272,109
Sector support		-	27,180	27,180	8,803
Training		-	30,751	30,751	49,240
Other charitable activities		-	67,955	67,955	31,916
Total expenditure	6	<u>959,367</u>	<u>462,497</u>	<u>1,421,864</u>	<u>1,392,617</u>
Net income		28,920	83,657	112,577	172,607
Transfers between funds		<u>2,162</u>	<u>(2,162)</u>	-	-
Net movement in funds	7	31,082	81,495	112,577	172,607
Reconciliation of funds:					
Total funds brought forward		<u>166,616</u>	<u>85,561</u>	<u>252,177</u>	<u>79,570</u>
Total funds carried forward		<u><u>197,698</u></u>	<u><u>167,056</u></u>	<u><u>364,754</u></u>	<u><u>252,177</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

Prior period income and expenditure have been reclassified to better reflect the activities of the charity. The restatements are purely reclassifications of income and expenditure and do not affect net income.

Southern Brooks Community Partnerships

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		<u>861</u>	<u>1,416</u>
Current assets				
Debtors	12	65,211		106,936
Cash at bank and in hand		<u>480,938</u>		<u>377,613</u>
		546,149		484,549
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(115,554)</u>		<u>(157,165)</u>
Net current assets			<u>430,595</u>	<u>327,384</u>
Total assets less current liabilities			431,456	328,800
Defined benefit pension scheme liability	15		<u>(66,702)</u>	<u>(76,623)</u>
Net assets	16		<u>364,754</u>	<u>252,177</u>
Funds	17			
Restricted funds			197,698	166,616
Unrestricted funds				
Designated funds			16,630	16,172
General funds			<u>150,426</u>	<u>69,389</u>
Total charity funds			<u>364,754</u>	<u>252,177</u>

Approved by the trustees on 15 November 2022 and signed on their behalf by



Andy Bell - Treasurer

Southern Brooks Community Partnerships

Statement of cash flows

For the year ended 31 March 2022

	Note	2022 £	2021 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	18	<u>103,152</u>	<u>223,464</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		<u>173</u>	<u>-</u>
Net cash provided by / (used in) investing activities		<u>173</u>	<u>-</u>
Increase / (decrease) in cash and cash equivalents in the year		103,325	223,464
Cash and cash equivalents at the beginning of the year		<u>377,613</u>	<u>154,149</u>
Cash and cash equivalents at the end of the year		<u>480,938</u>	<u>377,613</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

Income received in advance of provision of training and other contracted services is deferred until criteria for income recognition are met.

d) Donated services and facilities

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

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

e) Interest receivable

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

f) Funds accounting

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

g) Expenditure and irrecoverable VAT

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

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

h) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, based on the proportion of direct costs:

	2022	Restated 2021
Raising funds	2.2%	2.2%
Charitable activities		
Health, wellbeing and sustainable communities	93.5%	93.6%
Sector support	2.0%	0.6%
Training	2.3%	3.6%
Other charitable activities	0.0%	0.0%

j) Tangible fixed assets

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

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance
Computer equipment	3 years straight line

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors

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

n) Financial instruments

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

o) Redundancy and termination costs

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

p) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

The charity used to participate in a defined benefit pension scheme for its employees. This is a multi-employer pension scheme and is currently in deficit. A provision has been made for the charity's share of the deficit, based on the net present value of future contributions payable under the agreed deficit funding arrangement (see note 15). The charity has no liability under the scheme other than for the payment of those contributions.

q) Accounting estimates and key judgements

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

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

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

q) Accounting estimates and key judgements (continued)

Depreciation

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

Defined benefit pension scheme

As described in note 1p to the financial statements, a provision is held at on the statement of financial position representing the expected future value of payments towards a defined benefit pension plan in deficit. The discount rate used is that of good quality corporate bonds, which is deemed to introduce an element of estimation.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2021 Total £
Income from:			
Donations and legacies	2,259	7,482	9,741
<i>Charitable activities:</i>			
Health wellbeing, and sustainable communities	1,119,094	259,786	1,378,880
Sector support	-	10,000	10,000
Training	-	45,427	45,427
Other charitable income	-	121,176	121,176
Total income	1,121,353	443,871	1,565,224
Expenditure on:			
Raising funds	-	30,549	30,549
<i>Charitable activities:</i>			
Health wellbeing, and sustainable communities	1,049,031	223,078	1,272,109
Sector support	-	8,803	8,803
Training	-	49,240	49,240
Other charitable activities	-	31,916	31,916
Total expenditure	1,049,031	343,586	1,392,617
Net income	72,322	100,285	172,607
Transfers between funds	(19,512)	19,512	-
Net movement in funds	52,810	119,797	172,607

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

3. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	988,186	5,600	993,786
Social prescribing	-	394,638	394,638
	<u>988,186</u>	<u>400,238</u>	<u>1,388,424</u>
<i>Sector support</i>			
Grants and projects	-	30,000	30,000
	<u>-</u>	<u>30,000</u>	<u>30,000</u>
<i>Training</i>			
Grants and projects	-	2,600	2,600
Training income	-	30,337	30,337
	<u>-</u>	<u>32,937</u>	<u>32,937</u>
<i>Other charitable income</i>			
Grants and projects	-	53,172	53,172
Room hire	-	18,850	18,850
	<u>-</u>	<u>72,022</u>	<u>72,022</u>
Total charitable activities	<u>988,186</u>	<u>532,597</u>	<u>1,520,783</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

3. Income from charitable activities (continued)

Prior period comparative

	Restricted £	Unrestricted £	Restated 2021 Total £
<i>Health, wellbeing and sustainable communities</i>			
Grants and projects	1,119,094	14,656	1,133,750
Social prescribing	-	245,130	245,130
	<u>1,119,094</u>	<u>259,786</u>	<u>1,378,880</u>
<i>Sector support</i>			
Grants and projects	-	10,000	10,000
<i>Training</i>			
Grants and projects	-	10,320	10,320
Training income	-	35,107	35,107
	<u>-</u>	<u>45,427</u>	<u>45,427</u>
<i>Other charitable income</i>			
Grants and projects	-	109,271	109,271
Room hire	-	11,905	11,905
	<u>-</u>	<u>121,176</u>	<u>121,176</u>
Total charitable activities	<u>1,119,094</u>	<u>436,389</u>	<u>1,555,483</u>

4. Government grants

The charity receives government grants, defined as funding from South Gloucestershire Council, Sport England, Homes England and the National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £567,012 (2021: £636,558). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Training £	Other charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	24,601	648,365	23,517	15,342	52,263	117,848	881,936
Depreciation	-	342	-	-	-	213	555
Project costs	1,033	237,177	-	6,832	1,091	16,666	262,799
Partner payments and grants payable	-	178,185	-	1,600	-	-	179,785
Office and administration costs	327	33,846	54	2,893	14,601	46,119	97,840
Bank charges and pension deficit costs	-	-	-	-	-	(1,051)	(1,051)
Sub-total	25,961	1,097,915	23,571	26,667	67,955	179,795	1,421,864
Allocation of support and governance costs	3,976	168,126	3,609	4,084	-	(179,795)	-
Total expenditure	29,937	1,266,041	27,180	30,751	67,955	-	1,421,864

Total governance costs were £6,300.

Included within partner payments and grants payable are grants payable of £18,016. These relate to 21 institutions. There were no amounts outstanding relating to these grants at 31 March 2022.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure (continued) Prior period comparative

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Training £	Other charitable activities £	Support and governance costs £	Restated 2021 Total £
Staff costs (note 8)	24,039	727,649	7,424	22,808	30,369	143,785	956,074
Depreciation	-	1,400	-	-	-	492	1,892
Project costs	901	18,021	-	12,150	2,450	2,265	35,787
Partner payments and grants payable	-	217,220	-	-	-	-	217,220
Office and administration costs	821	104,691	-	6,564	(903)	67,267	178,440
Bank charges and pension deficit costs	-	-	-	-	-	3,204	3,204
Sub-total	25,761	1,068,981	7,424	41,522	31,916	217,013	1,392,617
Allocation of support and governance costs	<u>4,788</u>	<u>203,128</u>	<u>1,379</u>	<u>7,718</u>	<u>-</u>	<u>(217,013)</u>	<u>-</u>
Total expenditure	<u>30,549</u>	<u>1,272,109</u>	<u>8,803</u>	<u>49,240</u>	<u>31,916</u>	<u>-</u>	<u>1,392,617</u>

Total governance costs were £6,720.

Included within partner payments and grants payable are grants payable of £8,324. These relate to 13 institutions (£6,771) and 2 individuals (£1,553). There were no amounts outstanding relating to these grants at 31 March 2021.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	555	2,414
Operating lease rentals	717	929
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,300	6,720
▪ Other services (grant audit)	614	998

8. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	795,395	838,641
Social security costs	58,483	55,672
Pension costs	23,541	24,963
Redundancy and termination costs	4,517	36,798
	881,936	956,074

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

All redundancy and termination costs were agreed and paid during the year, and there were no amounts outstanding at 31 March 2021.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, HR Manager, Finance Manager, Head of Sustainable Communities, Head of Health and Wellbeing, Head of Youth Services and Business Development Manager. The total employee benefits of the key management personnel were £183,940 (2021: £153,425).

	2022 No.	2021 No.
Average headcount	50	57

9. Taxation

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2021	<u>21,261</u>	<u>12,526</u>	<u>33,787</u>
At 31 March 2022	<u>21,261</u>	<u>12,526</u>	<u>33,787</u>
Depreciation			
At 1 April 2021	20,187	12,184	32,371
Charge for the year	<u>213</u>	<u>342</u>	<u>555</u>
At 31 March 2022	<u>20,400</u>	<u>12,526</u>	<u>32,926</u>
Net book value			
At 31 March 2022	<u>861</u>	<u>-</u>	<u>861</u>
At 31 March 2021	<u>1,074</u>	<u>342</u>	<u>1,416</u>

11. Subsidiary undertakings

Brooks Cafes CIC

In the prior year, Southern Brooks Community Partnership was the sole member of Brooks Cafes CIC (company no. 10690515) for the purposes of cafe retail trading. The company was dissolved on 22 June 2021. As the subsidiary was dissolved before 31 March 2022, and the subsidiary did not trade during the year, the 2022 accounts are not consolidated and contain the results of the parent charity only, for the current and prior year.

12. Debtors

	2022 £	2021 £
Trade debtors	60,341	36,091
Prepayments and accrued income	<u>4,870</u>	<u>70,845</u>
	<u>65,211</u>	<u>106,936</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

13. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	77,982	26,001
Other taxation and social security	12,306	13,631
Other creditors	3,429	4,895
Accruals	21,837	86,771
Deferred income	-	25,867
	<u>115,554</u>	<u>157,165</u>

14. Deferred income

	2022 £	2021 £
At 1 April 2021	25,867	41,681
Deferred during the year	-	25,867
Released during the year	<u>(25,867)</u>	<u>(41,681)</u>
At 31 March 2022	<u>-</u>	<u>25,867</u>

Deferred income relates to training income and project work invoiced in advance of provision.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

15. Pension commitments

Southern Brooks Community Partnership used to operate a defined benefit pension scheme. The pension scheme deficit crystallised on 31 March 2014 and the liability was transferred to Southern Brooks Community Partnerships. The charity agreed a repayment plan over 12 years.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	2022 £	2021 £
Present value of provision	<u>66,702</u>	<u>76,623</u>

Reconciliation of opening and closing provisions

	2022 £	2021 £
Provision at the start of the year	76,623	82,219
Unwinding of the discount factor (interest expense)	1,937	2,224
Deficit contributions paid	(8,800)	(8,800)
Remeasurements - impact of any change in assumptions	<u>(3,058)</u>	<u>980</u>
	<u>66,702</u>	<u>76,623</u>

Income and expenditure impact

	2022 £	2021 £
Interest expense	1,937	2,224
Remeasurements - impact of any change in assumptions	<u>(3,058)</u>	<u>980</u>
	<u>(1,121)</u>	<u>3,204</u>

Assumptions

	2022 %	2021 %
Rate of discount	<u>4.29</u>	<u>3.04</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

16. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	861	861
Current assets	197,698	16,630	331,821	546,149
Current liabilities	-	-	(115,554)	(115,554)
Provisions	-	-	(66,702)	(66,702)
Net assets at 31 March 2022	197,698	16,630	150,426	364,754
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	1,416	1,416
Current assets	166,616	16,172	301,761	484,549
Current liabilities	-	-	(157,165)	(157,165)
Provisions	-	-	(76,623)	(76,623)
Net assets at 31 March 2021	166,616	16,172	69,389	252,177

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

17. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
<i>Health and Wellbeing</i>					
Health and Wellbeing	26,232	293,886	(266,921)	(3,783)	49,414
Active in Life Sports England	9,471	22,303	(11,489)	-	20,285
Building Better Opportunities	34,779	35,580	(71,406)	-	(1,047)
Cygnat Training	-	12,900	(8,397)	1,208	5,711
<i>Sustainable Communities</i>					
Community Development	32,482	177,315	(178,536)	-	31,261
Dementia Awareness	12,591	24,000	(32,834)	1,510	5,267
Equalities	38,086	149,930	(139,660)	(991)	47,365
Green Spaces Projects	4,225	14,930	(6,913)	3,783	16,025
Business Development	3,602	24,811	(27,384)	-	1,029
Community Housing Plan	(1,302)	64,902	(63,625)	-	(25)
EU Settlement Status	(1,453)	27,511	(27,188)	-	(1,130)
Patchway Family Buddies	6,343	-	(6,778)	435	-
Youth Work	1,560	140,219	(118,236)	-	23,543
Total restricted funds	166,616	988,287	(959,367)	2,162	197,698
Unrestricted funds					
<i>Designated funds</i>					
Covid Community Development	4,868	-	-	(4,868)	-
Volunteering funds	11,304	-	(2,506)	(436)	8,362
HR and Operations Enhancement	-	-	-	4,868	4,868
The Patch	-	-	-	3,400	3,400
<i>Total designated Funds</i>	16,172	-	(2,506)	2,964	16,630
General funds	69,389	546,154	(459,991)	(5,126)	150,426
Total unrestricted funds	85,561	546,154	(462,497)	(2,162)	167,056
Total funds	252,177	1,534,441	(1,421,864)	-	364,754

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

17. Movements in funds (continued) Purposes of restricted funds

Health and Wellbeing	Funded through several funding streams , including SGC, Bromford and DHI, to deliver wellbeing support across South Gloucestershire.
Active in Life Sports England	A grant from Sport England Tackling Inactivity and Economic Disadvantage. The purpose of this grant is to encourage physical activity, particularly in people who take part in less than 30 minutes activity a week who are in poorly paid work. The grant aims to remove the barriers people face. Southern Brooks has a sub-contracted delivery of this project to South Gloucestershire Council.
Building Better Opportunities	Employment support project for those furthest away from the job market, funded by Weston College.
Cygnnet Training	This funding provides courses and support to parents whose children have been diagnosed with an Autism Spectrum condition.
Community Development	Our community development work includes developing volunteering opportunities in the priority neighbourhoods of Patchway, Yate, Kingswood and Cadbury Health and a leadership role across South Gloucestershire. This work, in areas that appear in the National Indices of Deprivation, focuses on improving outcomes for residents particularly around the themes of health, education, crime, safety, employment and personal finance. Funded by South Gloucestershire Council, supplemented by donor grants, The National Lottery and town and parish councils. It also includes Community Aid funding from SGC and TNL for us to support mutual aid groups that came together during the Covid19 pandemic.
Dementia Awareness	Funded by SGC and the Clinical Commissioning Group, along with St Monica's, to increase the awareness of dementia and the issues associated with the disease in the general population in order to change people's attitude and outlook to dementia, to develop Dementia Friendly Communities across South Gloucestershire and to enable people living with dementia to lead active lives in their communities.
Equalities	Funding to promote cohesion and equality for people with protected characteristics, including funding specifically for Afghan refugees and older people and celebrations such as Diwali. Funded by SGC and St Monica's.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

17. Movements in funds (continued)

Purposes of restricted funds (continued)

Green Spaces Projects	Funding for allotments and other growing spaces to provide wellbeing support and to promote sustainable communities.
-----------------------	--

Business Development	Funding from Quartet to develop sustainable income generation.
----------------------	--

Community Housing Plan	Project to engage people in Patchway in discussions about community led housing. Funds paid for a member of staff to lead this and to liaise with South Glos Council and Bromford Housing Association.
------------------------	--

EU Settlement Status	Funding from the Home Office and SGC to support UK based EU citizens to secure UK Settled status post Brexit.
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Patchway Family Buddies	Project to support the wellbeing of families with under 5s in Patchway.
-------------------------	---

Youth Work	Funded through several funding streams, including SGC and The National Lottery, our youth work aims to develop team working and social skills, build confidence and self esteem, provide information and social education, challenge discrimination and work with young people so that they have a strong voice in the community.
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Purposes of designated funds

Covid Community Development	To further support those groups that started during the Covid pandemic.
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Volunteering funds	To further develop the volunteering ecosystems in South Gloucestershire.
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HR and Operations Enhancement	To enhance internal HR and operations processes.
-------------------------------	--

The Patch	For building compliance work at the Youth Centre.
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Restricted funds in deficit

Restricted funds in deficit comprise balances which will be recovered in full by restricted income in 2022-23.

Transfers between funds

Transfers between funds comprise contributions to general overheads agreed by funders.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

17. Movements in funds (continued) Prior year comparative (restated)

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
<i>Health and Wellbeing</i>					
Health and Wellbeing	8,208	293,326	(273,971)	(1,331)	26,232
Active in Life Sports England	5,048	89,893	(85,470)	-	9,471
Building Better Opportunities	4,443	178,439	(148,103)	-	34,779
					-
<i>Sustainable Communities</i>					
Community Development	46,238	250,540	(248,516)	(15,780)	32,482
Dementia Awareness	26,389	24,000	(37,798)	-	12,591
Equalities	2,409	64,098	(28,421)	-	38,086
Green Spaces Projects	2,543	2,000	(318)	-	4,225
Business Development	-	25,000	(21,398)	-	3,602
Community Housing Plan	6,022	10,361	(17,685)	-	(1,302)
EU Settlement Status	-	33,368	(34,821)	-	(1,453)
Patchway Family Buddies	2,623	10,000	(6,280)	-	6,343
Youth Work	9,883	140,328	(146,250)	(2,401)	1,560
Total restricted funds	113,806	1,121,353	(1,049,031)	(19,512)	166,616
Unrestricted funds					
<i>Designated funds</i>					
Covid Community Development	-	-	-	4,868	4,868
Volunteering funds	-	-	-	11,304	11,304
<i>Total designated funds</i>	-	-	-	16,172	16,172
General funds	(34,236)	443,871	(343,586)	3,340	69,389
Total unrestricted funds	(34,236)	443,871	(343,586)	19,512	85,561
Total funds	79,570	1,565,224	(1,392,617)	-	252,177

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2022

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	112,577	172,607
Adjustments for:		
Dividends, interest and rents from investments	(173)	-
Depreciation charges	555	1,892
Loss / (profit) on the sale of fixed assets	-	1,386
Decrease / (increase) in debtors	41,725	(16,274)
Increase / (decrease) in creditors	(41,611)	69,449
Increase / (decrease) in provisions	(9,921)	(5,596)
Net cash provided by / (used in) operating activities	103,152	223,464

19. Operating lease commitments

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

	2022 £	2021 £
Amount falling due:		
Within 1 year	717	717
Within 1 - 5 years	1,076	1,793
	1,793	2,510

20. Related party transactions

Andy Bell, treasurer, is also a trustee of The Carers Centre (Bristol and South Gloucestershire). During the year, Southern Brooks Community Partnerships paid The Carers Centre (Bristol and South Gloucestershire) £4,000 (2021: £4,000) in contract payments.

Southern Brooks Community Partnerships had a wholly controlled subsidiary, Brooks Cafes CIC, a company limited by guarantee (company no. 10690515) of which the charity was the sole member. The charity disposed of this subsidiary in 2021. During the year ended 31 March 2021, Southern Brooks Community Partnerships made recharges of £20,385 of staff costs to Brooks Cafes CIC, and charged a management fee of £1,333.

Donations made by 2 trustees during the year total £70 (2021: Nil).

Accounts

Charity no. 1157061

**Southern Brooks Community Partnerships
Report and Audited Financial Statements
31 March 2021**

Southern Brooks Community Partnerships

Reference and administrative details

For the year ended 31 March 2021

Charity number	1157061
Registered office and operational address	Coniston Community Centre Coniston Road Patchway Bristol BS34 5JP
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Juliet Moore Chair Andrew Bell Treasurer David Bell Lucy Hamid to 15 July 2020 Harry Partington Margaret Slucutt Paul Timmins Chris Walker
Chief executive officer	Julie Close to 31 December 2020 Alison Findlay from 1 January 2021
Bankers	Handelsbanken The Quadrant 2540 Aztec West Bristol BS32 4AQ
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

The Trustees submit their annual report and the financial statements of Southern Brooks Community Partnerships for the year ended March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 (effective from January 2019).

Our purpose and activities

The purpose of the charity is to promote the benefits of the inhabitants of South Gloucestershire and surrounding area (henceforth referred to as the "Area of Benefit") without distinction of role, age, race, gender, sexual orientation, ability or of political, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the aforementioned inhabitants.

The organisation shall be non-party in politics and non-sectarian in religion.

Our objectives are to bring people and organisations together to promote education and social justice to improve lives for residents across South Gloucestershire. It is important to us that we work with those people who don't reach the thresholds of other services or may be excluded or marginalised. In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Our key objectives for the year:

- Building sustainable communities by improving community cohesion, reducing poverty, loneliness and isolation;
- Improving health and well-being;
- Improving skills and learning; and
- Developing a sustainable organisation.

The charity's vision

Southern Brooks' vision is to help people reach their full potential and actively contribute to their communities – Stronger Communities Powered by People.

The charity's values

Our core values determine the way that we work:

- Include and value;
- Protect the environment;
- Recognise potential; and
- Celebrate diversity.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

The charity's activities

We have a theory of change that identifies our vision and how we will work to achieve it through the pathways of health and wellbeing, employment and skills and developing strong, resilient communities.

Our goals are that:

- People have improved physical, emotional and mental health leading to increased self-esteem and confidence;
- People have the skills and confidence to be responsible for their own futures; and
- People work together to influence change.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the Charity's future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Southern Brooks has an excellent reputation within the communities it serves and continued to deliver value and growth throughout the pandemic, working closely with statutory partners to provide Covid support to those who needed it across South Gloucestershire. Strong partnership working meant we were able to respond swiftly and flexibly, using emergency Covid funding to provide access to food and prescriptions to those unable to leave the house, answering an emergency telephone line for South Gloucestershire Council and providing ongoing wellbeing support such as mindfulness, tai chi or using the '5 ways to wellbeing framework' to develop an individual plan.

With The Limes Dementia Day Centre and Brooks Café closed due to the restrictions imposed by Covid, the Board made the reluctant decision to close The Limes indefinitely. We were delighted, however, that once restrictions were lifted, Brooks Café was transferred to the stewardship of Coniston Community Centre in the Summer of 2020 to continue to operate for local residents. Whilst our finances were impacted by the one-off costs associated with this, taking these decisive actions early in the 2020-21 year helped to secure our long term future and provided us with the opportunity to put greater emphasis on our core work as a place-based organisation at a time when the need was greater than ever.

The Board were pleased to announce the appointment of Alison Findlay as the new CEO in 2021. Her team have secured new contracts and grant funding, and developed an enhanced approach to cost management and an income diversification strategy, all of which have helped to ensure we maintain a strong financial position and can focus more on the longer-term needs of the community in dealing with the impact of Covid.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

Key activities

Developing a sustainable organisation:

- Partnership working continued to underpin our work in 2020-21. As Councils and NHS colleagues sought more collaborative funding proposals, we built on existing partnerships and where appropriate developed new ones. Our key VCSE partners were DHI, Oasis Talk, Diversity Trust, Circadian Trust, The Carers Support Centre, Kingsmeadow@Made4Ever, Juice, Creative Youth Network, Learning Partnership West, FACE, Krunch and CVS South Gloucestershire;
- Ongoing work with South Gloucestershire Council to develop Keep it Local approaches to a strong and sustainable VCSE;
- Achieving VCSE lead locality partner status with Sirona to help bring the voice of the sector to inform developments in health infrastructure and ensuring a focus on prevention and early intervention; and
- We contributed to strategic developments through representation at South Gloucestershire Leaders' Board, the Safer and Stronger Community Partnership, Building Healthier Communities and the emerging Integrated Care System.

Covid support:

- 1,703 total enquiries;
- 534 food parcels delivered; and
- 123 prescriptions collected and delivered.

Community development:

- 75 Mutual Aid Groups supported;
- 92 foodbank referrals;
- 1,337 art and craft packs delivered to young people;
- 150 volunteers supported; and
- 37 learners attended 3 accredited youth work training courses online.

Health and wellbeing:

- 21 participants entered our employment support programme;
- 91 people attended peer support programmes;
- 41 people received counselling/CBT;
- 951 people worked with our social prescribers;
- 82 people with a child diagnosed with an Autistic Spectrum Condition attended Cygnet courses; and
- 24 people attended grief and bereavement support groups.

Plans for the future - 2021-22 and beyond

The Board and Leadership Team undertake a review of the Strategic Business Plan each Spring. Focusing on our core areas of work coincided with Covid and has helped Southern Brooks respond well to the unprecedented challenges brought about by the pandemic. The launch of new response services, 7-day per week operations and remote working brought new challenges, but the hard work of staff and volunteers and our revised approach has worked well and allowed Southern Brooks to maintain a vital role in the community.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

Our role in community health is flourishing through contracts with Primary Care Networks. We provide social prescribing link workers to all GP practices in the county in partnership with Developing Health and Independence and, due to our ongoing role as the VCS partner in South Gloucestershire, we work closely with Sirona Care and Health CIC. Partnerships are increasingly important to us following the changes brought about by the ongoing pandemic and will allow us to grow and develop, particularly in the field of wellbeing and poor mental health.

We continue to work closely with South Gloucestershire Council to provide support for local communities, neighbourhood action groups and volunteers, so that communities become more resilient.

We use an asset-based approach, working alongside individuals and communities to help them and our funders achieve the best possible results and we embed our values in all that we do. Community cohesion and celebrating diversity are even more important now than ever before. Our EU Settled Status project has helped us to ensure people understand their status and rights and helps us develop strong, cohesive communities. We are using this experience and expertise to support Afghan families arriving through the resettlement programme.

Throughout the Covid pandemic and beyond, we continue to focus on helping people secure sustainable employment. We plan to further develop youth work training in partnership with other youth work providers locally.

Southern Brooks is committed to reducing our carbon footprint and taking an active role in climate change.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website.

Financial review

Income

Total income increased again in this year to 31 March 2021, by £209,921 from £1,376,632 in 2019-20 to £1,586,553 in 2020-21. An analysis of income is shown in the Statement of Financial Activities and accompanying notes.

Expenditure

Total expenditure for the year of £1,416,528 represents fall in total expenditure of £52,174 from £1,468,702 in 2019-20. The Statement of Financial Activities and notes to the accounts provide further analysis.

Net movement in funds

Net income of £170,025 for 2020-21 comprised £72,322 on restricted funds, due to lower direct costs of and delays in delivery of some services due to Covid, along with £97,703 surplus on unrestricted funds with core staff having been diverted to Covid response funded work and also increased delivery of unrestricted services.

Reserves policy

The Board monitors the Charity's requirements for reserves in the light of the main financial risks to the organisation. The Trustees recognise that the Charity is dependent on sources of revenue that cannot be reliably predicted. The organisation strives to set aside reserves for the costs of administering the Charity for 3 months and any additional one-off administration costs.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

At 31 March 2021 the charity had total reserves of £252,177, of which £166,616 are restricted to paying for the delivery of defined services. Unrestricted reserves of £85,561 were held at 31 March 2021, of which £16,172 are designated for service delivery, leaving £69,389 free reserves. This covers 3 month's core costs (£59,000) and goes some way to covering one off administration costs. During the 2021-22 financial year, the trustees are reviewing and refining this policy in the light of current economic challenges.

Principal risks and uncertainties

Southern Brooks has a Risk Register which is reviewed regularly by the Board. The register takes into account all major risks the Charity may be exposed to in terms of likelihood and impact on the business if they happen. This review includes the operational, strategic, reputational and financial impact combined with a likelihood score.

The key risks identified:

- Low reserves and the Pension deficit which the CEO and Head of Finance are addressing through the new strategy;
- Insecure funding which is mitigated by diversifying income streams; and
- Limited or insecure staffing in key posts mitigated by reorganisation of the Senior Leadership Team.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

The governance regulations for the charity are contained within the Foundation Constitution, a document which was updated in 2019.

The charity is a CIO (Charitable Incorporated Organisation) with up to 12 Trustees appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. Trustees meet a minimum of quarterly and require 3 people in order to be quorate. The meetings are formally minuted and a register of attendance is kept and there was a 88% attendance rate in 2020-21.

The maximum continuous period a trustee can serve is nine years. The Chair, Vice Chair and Treasurer are appointed for a term of three years and are reappointed as required once each term ends. Any Trustee currently serving more than nine years will not be eligible for re-election at the end of their term.

In addition to the Board, there are the following sub-committees:

The Commercial Committee

Members: Harry Partington, Margaret Slucutt, Paul Timmins, CEO

Meets: Four times a year as per the Terms of Reference, more often if specific issues require it.

Employment and Remuneration Committee

Members: Andy Bell, Paul Timmins, Jules Moore

Meets: As often as required.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

Finance and Risk Overview Committee

Members: Andy Bell, Jules Moore, Harry Partington, CEO, Head of Finance, Paul Timmins

Meets: Four times per year, more often if specific issues require it.

Community Satisfaction Overview Committee

Members: Margaret Slucutt, David Bell

Meets: As often as required.

Policy and Governance Committee

Members: Margaret Slucutt, David Bell, Chris Walker, Head of HR

Meets: Annually / bi-annually as required.

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The CEO is responsible for strategic and operational management and is authorised by the trustees to use available resources to achieve the Organisation's charitable objectives. Julie Close was Chief Executive until December 2020 after which Alison Findlay took over. Alison was supported in 2020-21 by the Senior Leadership Team comprising:

- HR Manager;
- Finance Manager;
- Sustainable Communities Manager;
- Youth Work and Employment Support Manager;
- Business Development Manager; and
- Health and Wellbeing Manager.

The structure chart is shared with all staff and funders, as required.

These senior leaders discharge their responsibilities through the activities of a skilled and committed workforce.

Trustees are appointed following application and interview with the Chair, Chief Executive Officer and one other Trustee. Following a satisfactory interview, candidate Trustees are invited to join at least one Board meeting as an observer. At the end of these meetings, the Board will review the candidate Trustee's contribution and then invite them, if appropriate, to be a full member. All new Trustees receive induction training and mentoring to assist their personal development as Southern Brooks Trustees. As new members of the Board, they are provided with an induction pack which includes the major policies, Business Plan, Annual Report, Memorandum and Articles and other relevant and corporate documentation. They are then invited to meet the Chair and the Chief Executive for an induction and they also attend the next available staff induction meeting which are held regularly throughout each year. It is the individual responsibility of Trustees to ensure they update their skills and participate in development opportunities offered, which could include attendance at conferences, training and less formal support and advice all of which can be facilitated through Southern Brooks as required. All Trustees are expected to show a commitment to the core purpose and values of the organisation and the role which would include attending meetings, reading papers in advance and volunteering for working groups as required.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

Related parties and relationships with other organisations

Southern Brooks is committed to working in partnership where appropriate to achieve targets and improve performance. Southern Brooks has a number of formal contractual relationships with other organisations including Developing Health and Independence, The Diversity Trust, Primary Care Networks in South Gloucestershire, Second Step, Carers Support Centre and with Creative Youth Network for youthwork delivery.

Fundraising

In 2021-22 Southern Brooks carried out all fundraising activities in house without the services of a professional fundraiser. These activities were predominantly carried out by the Chief Executive Officer and Business Development Manager.

Fundraising activity has centred on applying for grants and negotiating contracts, and tasks have focussed on developing relationships with existing funders, for example with South Gloucestershire Council and with the Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group. We have not received any complaints about our fundraising activity and we do not engage in asking members of the public or existing/former service users for donations.

Statement of responsibilities of the trustees

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

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

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

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2021

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

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

Approved by the trustees on 3 November 2021 and signed on their behalf by



Juliet Moore - Chair

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Opinion

We have audited the financial statements of Southern Brooks Community Partnerships (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us;
- the parent charity financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

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

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 8 November 2021

GODFREY WILSON LIMITED

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

Southern Brooks Community Partnerships

Consolidated statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	2,259	7,482	9,741	7,713
Charitable activities	4	<u>1,119,094</u>	<u>457,718</u>	<u>1,576,812</u>	<u>1,368,919</u>
Total income		<u>1,121,353</u>	<u>465,200</u>	<u>1,586,553</u>	<u>1,376,632</u>
Expenditure on:					
Raising funds		-	25,638	25,638	26,556
Charitable activities		<u>1,049,031</u>	<u>341,859</u>	<u>1,390,890</u>	<u>1,442,146</u>
Total expenditure	6	<u>1,049,031</u>	<u>367,497</u>	<u>1,416,528</u>	<u>1,468,702</u>
Net income / (expenditure)		72,322	97,703	170,025	(92,070)
Transfers between funds		<u>(19,512)</u>	<u>19,512</u>	-	-
Net movement in funds	7	52,810	117,215	170,025	(92,070)
Reconciliation of funds:					
Total funds brought forward		<u>113,806</u>	<u>(31,654)</u>	<u>82,152</u>	<u>174,222</u>
Total funds carried forward		<u><u>166,616</u></u>	<u><u>85,561</u></u>	<u><u>252,177</u></u>	<u><u>82,152</u></u>

The above results are derived from continuing and discontinued activities. Discontinued activities are detailed in note 22 to the accounts. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the accounts.

Southern Brooks Community Partnerships

Consolidated balance sheets

As at 31 March 2021

	Note	The group 2021 £	The group 2020 £	The charity 2021 £	The charity 2020 £
Fixed assets					
Tangible assets	10	<u>1,416</u>	<u>6,258</u>	<u>1,416</u>	<u>4,688</u>
Current assets					
Debtors	13	<u>106,936</u>	<u>51,832</u>	<u>106,936</u>	<u>90,662</u>
Cash at bank and in hand		<u>377,613</u>	<u>195,591</u>	<u>377,613</u>	<u>154,149</u>
		484,549	247,423	484,549	244,811
Liabilities					
Creditors: amounts falling due within 1 year	14	<u>157,165</u>	<u>89,310</u>	<u>157,165</u>	<u>87,716</u>
Net current assets		<u>327,384</u>	<u>158,113</u>	<u>327,384</u>	<u>157,095</u>
Total assets less current liabilities		328,800	164,371	328,800	161,783
Defined benefit pension scheme liability	16	<u>(76,623)</u>	<u>(82,219)</u>	<u>(76,623)</u>	<u>(82,219)</u>
Net assets	17	<u>252,177</u>	<u>82,152</u>	<u>252,177</u>	<u>79,564</u>
Funds	18				
Restricted funds		166,616	113,806	166,616	113,806
Unrestricted funds					
Designated funds		16,172	-	16,172	-
General funds		<u>69,389</u>	<u>(31,654)</u>	<u>69,389</u>	<u>(34,242)</u>
Total charity funds		<u>252,177</u>	<u>82,152</u>	<u>252,177</u>	<u>79,564</u>

Approved by the trustees on 3 November 2021 and signed on their behalf by



Andy Bell - Treasurer

Southern Brooks Community Partnerships

Consolidated statement of cash flows

For the year ended 31 March 2021

	Note	2021 £	2020 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	19	<u>182,022</u>	<u>(43,382)</u>
Increase / (decrease) in cash and cash equivalents in the year		182,022	(43,382)
Cash and cash equivalents at the beginning of the year		<u>195,591</u>	<u>238,973</u>
Cash and cash equivalents at the end of the year		<u>377,613</u>	<u>195,591</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

b) Group accounts

These financial statements consolidate the results of the charity and its wholly-owned (controlled) subsidiary, Brooks Cafes CIC, on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate Statement of Financial Activities for the charity is not presented as the charity has taken advantage of the provisions of section 24 of the SORP. The subsidiary ceased trading during 2020-21 and has been dissolved after year end.

c) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. In making this assessment the trustees have considered the impact of the ongoing COVID-19 pandemic as well as the charity's financial performance in the post balance sheet period and confirmed future funding. The charity has taken steps to curtail loss making projects, and to ensure that restricted projects are being operated on a full cost recovery basis. This has resulted in a surplus on unrestricted funds in 2020-21, totalling £117,215 (2020: deficit of £22,268). Based on the liquid assets held by the group as at 31 March 2021, the budgeted cash flows for 2021-22 and the trustees' assessment of the group's ability to maintain satisfactory reserves and cash, the trustees believe it is appropriate to adopt the going concern basis in preparing the group's financial statements.

d) Income

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

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

Income received in advance of provision of training and other contracted services is deferred until criteria for income recognition are met.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

e) Donated services and facilities

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

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

f) Interest receivable

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

g) Funds accounting

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

h) Expenditure and irrecoverable VAT

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

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

i) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, based on the proportion of direct costs:

	2021	2020
Raising funds	1.8%	1.8%
Charitable activities	98.2%	98.2%

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

k) Tangible fixed assets

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

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance
Computer equipment	3 years straight line

l) Debtors

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

m) Cash at bank and in hand

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

n) Creditors

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

o) Financial instruments

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

p) Redundancy and termination costs

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

q) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

The charity used to participate in a defined benefit pension scheme for its employees. This is a multi-employer pension scheme and is currently in deficit. A provision has been made for the charity's share of the deficit, based on the net present value of future contributions payable under the agreed deficit funding arrangement (see note 16). The charity has no liability under the scheme other than for the payment of those contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

r) Accounting estimates and key judgements

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

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

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

Depreciation

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

Defined contribution pension scheme

As described in note 1q to the financial statements, a provision is held at on the statement of financial position representing the expected future value of payments towards a defined benefit pension plan in deficit. The discount rate used is that of good quality corporate bonds, which is deemed to introduce an element of estimation.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2020 Total
	£	£	£
Income from:			
Donations and legacies	3,341	4,372	7,713
Charitable activities	<u>1,067,016</u>	<u>301,903</u>	<u>1,368,919</u>
Total income	<u>1,070,357</u>	<u>306,275</u>	<u>1,376,632</u>
Expenditure on:			
Raising funds	-	26,556	26,556
Charitable activities	<u>1,135,355</u>	<u>306,791</u>	<u>1,442,146</u>
Total expenditure	<u>1,135,355</u>	<u>333,347</u>	<u>1,468,702</u>
Net expenditure	(64,998)	(27,072)	(92,070)
Transfers between funds	<u>(4,804)</u>	<u>4,804</u>	-
Net movement in funds	<u>(69,802)</u>	<u>(22,268)</u>	<u>(92,070)</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Donations	2,259	7,482	9,741
Prior period comparative:			2020
	Restricted £	Unrestricted £	Total £
Donations	3,341	4,372	7,713

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants, projects and training income	1,117,503	420,977	1,538,480
Room hire	-	11,905	11,905
Other charitable income	1,591	24,836	26,427
	1,119,094	457,718	1,576,812
Prior period comparative:			2020
	Restricted £	Unrestricted £	Total £
Grants, projects and training income	1,064,901	178,835	1,243,736
Café income	-	58,125	58,125
Room hire	50	27,070	27,120
Other charitable income	2,065	37,873	39,938
	1,067,016	301,903	1,368,919

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities (continued)

Grants over £15,000:

	Restricted £	Unrestricted £	2021 Total £
Bromford Housing Society - Merlin Housing Support	25,000	-	25,000
Community Fund (Lottery) - Various	105,488	-	105,488
Developing Health and Independence - Community Engagement	20,000	-	20,000
EU Settled Status	26,332	-	26,332
Independent Age	15,098	-	15,098
Quartet Community Foundation - Business Development	25,000	-	25,000
South Gloucestershire Council - Health and Wellbeing	234,894	-	234,894
South Gloucestershire Council - Patchway Youth Work	131,350	-	131,350
South Gloucestershire Council - Priority Neighbourhoods	86,800	-	86,800
South Gloucestershire Council - Other	16,398	18,000	34,398
Sport England - Active in Life	89,893	-	89,893
St Monica's Trust - Various	59,000	-	59,000
Weston College - Building Better Opportunities	178,425	-	178,425

Grants over £15,000 (prior period comparative):

	Restricted £	Unrestricted £	2020 Total £
Bromford Housing Society - Merlin Housing Support	25,000	-	25,000
Community Fund (Lottery) - Various	44,094	-	44,094
Developing Health and Independence - Community Engagement	20,000	-	20,000
Homes England - Community Housing Plan	22,747	-	22,747
Quartet Community Foundation - Business Development	35,696	-	35,696
South Gloucestershire Council - Family Wise	74,000	-	74,000
South Gloucestershire Council - Health and Wellbeing	247,305	-	247,305
South Gloucestershire Council - Patchway Youth Work	148,318	-	148,318
South Gloucestershire Council - Priority Neighbourhoods	99,850	-	99,850
Sport England - Active in Life	68,921	-	68,921
St Monica's Trust - Dementia	19,975	-	19,975
Weston College - Building Better Opportunities	152,500	-	152,500

5. Government grants

The charity receives government grants, defined as funding from South Gloucestershire Council, Sport England, Homes England and the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £636,558 (2020: £661,141). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	18,535	902,846	55,078	976,459
Depreciation	-	-	2,414	2,414
Project costs	-	38,831	-	38,831
Partner payments and grants payable	-	217,220	-	217,220
Office and administration costs	-	-	175,573	175,573
Movement on pension deficit	-	-	3,204	3,204
Fundraising costs	2,827	-	-	2,827
Sub-total	21,362	1,158,897	236,269	1,416,528
Allocation of support and governance costs	4,276	231,993	(236,269)	-
Total expenditure	25,638	1,390,890	-	1,416,528

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 8)	14,627	881,986	57,771	954,384
Depreciation	-	-	5,604	5,604
Project costs	-	65,699	-	65,699
Partner payments and grants payable	-	225,009	-	225,009
Office and administration costs	-	-	167,370	167,370
Movement on pension deficit	-	-	10,126	10,126
Café costs	-	32,936	-	32,936
Fundraising costs	7,574	-	-	7,574
Sub-total	22,201	1,205,630	240,871	1,468,702
Allocation of support and governance costs	4,355	236,516	(240,871)	-
Total expenditure	26,556	1,442,146	-	1,468,702

Total governance costs were £6,720 (2020: £6,124)

Included within partner payments and grants payable are grants payable of £8,324 (2020: £11,933). These relate to 13 institutions (£6,771) and 2 individuals (£1,553) (2020: 19 institutions). There were no amounts outstanding relating to these grants at 31 March 2021 (2020: none).

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

7. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	2,414	5,604
Operating lease rentals	929	1,512
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,720	6,120
▪ Other services	998	1,200

8. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	859,026	874,403
Social security costs	55,672	50,987
Pension costs	24,963	28,994
Redundancy and termination costs	36,798	-
	<u>976,459</u>	<u>954,384</u>

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

All redundancy and termination costs were agreed and paid during the year, and there were no amounts outstanding at 31 March 2021.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Deputy Chief Executive Officer, HR Manager, Finance Manager, Business Development Manager. The total employee benefits of the key management personnel were £153,425 (2020: £193,338).

	2021 No.	2020 No.
Average headcount	<u>57</u>	<u>59</u>

9. Taxation

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

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

10. Tangible fixed assets

Group	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2020	379	34,440	12,526	47,345
Disposals in year	<u>(379)</u>	<u>(13,179)</u>	<u>-</u>	<u>(13,558)</u>
At 31 March 2021	<u>-</u>	<u>21,261</u>	<u>12,526</u>	<u>33,787</u>
Depreciation				
At 1 April 2020	277	30,254	10,556	41,087
Charge for the year	-	786	1,628	2,414
Disposals in year	<u>(277)</u>	<u>(10,853)</u>	<u>-</u>	<u>(11,130)</u>
At 31 March 2021	<u>-</u>	<u>20,187</u>	<u>12,184</u>	<u>32,371</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>1,074</u>	<u>342</u>	<u>1,416</u>
At 31 March 2020	<u>102</u>	<u>4,186</u>	<u>1,970</u>	<u>6,258</u>
Charity				
Cost				
At 1 April 2020	379	28,184	12,526	41,089
Disposals in year	<u>(379)</u>	<u>(6,922)</u>	<u>-</u>	<u>(7,301)</u>
At 31 March 2021	<u>-</u>	<u>21,262</u>	<u>12,526</u>	<u>33,788</u>
Depreciation				
At 1 April 2020	277	25,568	10,556	36,401
Charge for the year	-	265	1,628	1,893
Disposals in year	<u>(277)</u>	<u>(5,645)</u>	<u>-</u>	<u>(5,922)</u>
At 31 March 2021	<u>-</u>	<u>20,188</u>	<u>12,184</u>	<u>32,372</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>1,074</u>	<u>342</u>	<u>1,416</u>
At 31 March 2020	<u>102</u>	<u>2,616</u>	<u>1,970</u>	<u>4,688</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

11. Subsidiary undertakings

Brooks Cafes CIC

Southern Brooks Community Partnership was the sole member of Brooks Cafes CIC (company no. 10690515) for the purposes of cafe retail trading. The company was dissolved on 22 June 2021, and its results are therefore disclosed in note 22 as a discontinued operation (as pertaining to consolidated balances). The company had already ceased to trade by 31 March 2021. The subsidiary's individual results for the year ending 31 March 2021 are as follows:

	2021 £	2020 £
Turnover	2,407	58,125
Cost of sales	-	(54,109)
Gross profit	2,407	4,016
Administrative expenses	(25,243)	(22,426)
Other operating income	63,965	17,096
Profit / (loss) on ordinary activities	41,129	(1,314)
Corporation tax	-	-
Profit for financial year	41,129	(1,314)
The aggregate of the assets, liabilities and funds was:		
	2021 £	2020 £
Assets	-	43,685
Liabilities	-	(84,814)
Funds	-	(41,129)

12. Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2021 £	2020 £
Gross income	1,565,224	1,305,411
Results for the year	172,613	(134,473)

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

13. Debtors

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	36,091	18,144	36,091	17,752
Brooks Cafes CIC	-	-	-	39,503
Prepayments and accrued income	70,845	32,917	70,845	32,917
Other debtors	-	771	-	490
	<u>106,936</u>	<u>51,832</u>	<u>106,936</u>	<u>90,662</u>

14. Creditors : amounts due within 1 year

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	26,001	10,202	26,001	10,024
Other taxation and social security	13,631	6,116	13,631	6,116
Other creditors	4,895	8,412	4,895	8,412
Accruals	86,771	22,899	86,771	21,483
Deferred income	25,867	41,681	25,867	41,681
	<u>157,165</u>	<u>89,310</u>	<u>157,165</u>	<u>87,716</u>

15. Deferred income

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
At 1 April 2020	41,681	5,000	41,681	5,000
Deferred during the year	25,867	41,681	25,867	41,681
Released during the year	<u>(41,681)</u>	<u>(5,000)</u>	<u>(41,681)</u>	<u>(5,000)</u>
At 31 March 2021	<u>25,867</u>	<u>41,681</u>	<u>25,867</u>	<u>41,681</u>

Deferred income relates to training income and project work invoiced in advance of provision.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

16. Pension commitments

Southern Brooks Community Partnership used to operate a defined benefit pension scheme. The pension scheme deficit crystallised on 31 March 2014 and the liability was transferred to Southern Brooks Community Partnerships. The charity agreed a repayment plan over 12 years.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Present value of provision	76,623	82,219	76,623	82,219

Reconciliation of opening and closing provisions

	2021	2020
	£	£
Provision at the start of the year	82,219	80,893
Unwinding of the discount factor (interest expense)	2,224	3,432
Deficit contributions paid	(8,800)	(8,800)
Remeasurements - impact of any change in assumptions	980	6,694
	76,623	82,219

Income and expenditure impact

	2021	2020
	£	£
Interest expense	2,224	3,432
Remeasurements - impact of any change in assumptions	980	6,694
	3,204	10,126

Assumptions

	2021	2020
	%	%
Rate of discount	3.04	2.73

The discount rates shown above are the equivalent single discount rates which, when used to discount future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

17. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	1,416	1,416
Current assets	166,616	16,172	301,761	484,549
Current liabilities	-	-	(157,165)	(157,165)
Provisions	-	-	(76,623)	(76,623)
Net assets at 31 March 2021	<u>166,616</u>	<u>16,172</u>	<u>69,389</u>	<u>252,177</u>
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	6,258	6,258
Current assets	113,806	-	133,617	247,423
Current liabilities	-	-	(89,310)	(89,310)
Provisions	-	-	(82,219)	(82,219)
Net assets at 31 March 2020	<u>113,806</u>	<u>-</u>	<u>(31,654)</u>	<u>82,152</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

18. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Building Better Opportunities	4,443	178,439	(148,103)	-	34,779
Community Development Funds*	32,529	277,086	(237,650)	(4,478)	67,487
Community Housing Plan	6,022	10,361	(17,685)	-	(1,302)
Dementia Awareness	26,389	39,098	(46,888)	-	18,599
Esme Volunteer Infrastructure	6,785	-	(6,484)	-	301
EU Settled Status	-	33,368	(34,821)	-	(1,453)
Family Support (including Merlin Housing)	7,391	35,000	(26,472)	(975)	14,944
Health and Wellbeing (including Emotional Wellbeing)	3,439	269,326	(253,782)	(356)	18,627
Quartet Catalyst	-	25,000	(21,398)	-	3,602
Sport England (TIES)	5,049	89,893	(85,470)	-	9,472
Volunteering	11,876	23,454	(24,028)	(11,302)	-
Youth Work (including Patchway Youth Work)	9,883	140,328	(146,250)	(2,401)	1,560
Total restricted funds	113,806	1,121,353	(1,049,031)	(19,512)	166,616
Unrestricted funds					
Designated funds					
Covid Community Development	-	-	-	4,868	4,868
Volunteering funds	-	-	-	11,304	11,304
Total Designated Funds	-	-	-	16,172	16,172
General funds	(31,654)	465,200	(367,497)	3,340	69,389
Total unrestricted funds	(31,654)	465,200	(367,497)	19,512	85,561
Total funds	82,152	1,586,553	(1,416,528)	-	252,177

* 'Community Development Fund' has been combined with 'Community'. The balance brought forward from 2019-20 therefore comprises the sum brought forward of the two funds.

Purposes of restricted funds

Building Better Opportunities To actively support people furthest from employment to achieve their full potential and secure sustainable employment.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

18. Movements in funds (continued)

Purposes of restricted funds

Community Development Funds*	Community development work in the Priority Neighbourhoods of Patchway, Yate, Kingswood and Cadbury Heath and a leadership role across South Gloucestershire. This work in areas that appear in the national Indices of Deprivation focuses on improving outcomes for residents particularly around the themes of health, education, crime and safety and employment and personal finance. Additional Lottery funding was received to extend the PN work.
Community Housing Plan	Project to engage people in Patchway in discussions about community led housing. Funds paid for a member of staff to lead this and to liaise with South Glos Council and Bromford Housing Association.
Dementia Awareness	Funded jointly by South Gloucestershire Council and the Clinical Commissioning group to increase the awareness of dementia and the issues associated with the disease in the general population in order to change people's attitude and outlook to dementia, to develop Dementia Friendly Communities across South Gloucestershire and to enable people living with dementia to lead active lives in their communities.
Esme Volunteer Infrastructure	Funding for a post that supports people to be actively involved in their communities.
EU Settlement Status	Scheme supporting UK based EU citizens to secure UK settled status post Brexit.
Family Support (including Merlin Housing)	Funded through a variety of different funding streams to provide family support services across South Gloucestershire.
Health and Wellbeing (including Emotional Wellbeing)	Funded through a variety of different funding streams to deliver wellbeing courses across South Gloucestershire.
Quartet Catalyst	Funding of business development post.
Sport England (TIES)	A grant from Sport England Tackling Inactivity and Economic Disadvantage. The purpose of this grant is to encourage physical activity, particularly in people who take part in less than 30 minutes activity a week who are in poorly paid work. The grant aims to remove the barriers people face. Southern Brooks has a sub-contracted delivery of this project to South Gloucestershire Council.
Volunteering	Volunteer centres that broker volunteering opportunities and support organisations with their volunteers.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

18. Movements in funds (continued)

Purposes of restricted funds (continued)

Youth Work (including Patchway Youth Work)	Funded through a variety of different funding streams, our youth work aims to develop team working and social skills, build confidence and self esteem, provide information and social education, challenge discrimination and work with young people so that they have strong voice in the community.
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Purpose of designated funds

Covid Community Development	To further support those groups that started during the Covid pandemic.
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Volunteering funds	To further develop the volunteering centres and ecosystem.
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Restricted funds in deficit

Restricted funds in deficit comprise balances which will be recovered in full by restricted income in 2021-22.

Tranfers between funds

Transfers between funds comprise the reclassification of historic restricted balances after consultation with funders.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

18. Movements in funds (continued)

Prior year comparative

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Bouncing Babies (including Early Intervention)	(2,100)	41	(1,351)	3,410	-
Building Better Opportunities	158	152,500	(148,215)	-	4,443
Community	16,335	16,946	(30,872)	-	2,409
Community Development Funds	16,772	164,838	(151,490)	-	30,120
Dementia Awareness	6,727	45,020	(25,358)	-	26,389
Esme Volunteer Infrastructure	45,410	80	(38,705)	-	6,785
Family Support (including Merlin Housing)	25,364	89,006	(106,979)	-	7,391
Health and Wellbeing (including Emotional Wellbeing)	3,791	271,588	(268,719)	(3,221)	3,439
Volunteering	12,271	27,312	(27,707)	-	11,876
Youth Work (including Patchway Youth Work)	12,472	165,342	(167,931)	-	9,883
Blueprint to Success	1,115	-	12	(1,127)	-
BSBT	1,792	35,696	(37,488)	-	-
Community Housing Plan	-	22,747	(16,725)	-	6,022
Cygnet	4,494	10,320	(10,936)	(3,878)	-
Lloyds / Communications	14,554	-	(14,566)	12	-
Sport England (TIES)	24,453	68,921	(88,325)	-	5,049
Total restricted funds	183,608	1,070,357	(1,135,355)	(4,804)	113,806
Unrestricted funds					
Designated fund	42,355	-	-	(42,355)	-
<i>General funds</i>	<i>(51,741)</i>	<i>306,275</i>	<i>(333,347)</i>	<i>47,159</i>	<i>(31,654)</i>
Total unrestricted funds	(9,386)	306,275	(333,347)	4,804	(31,654)
Total funds	174,222	1,376,632	(1,468,702)	-	82,152

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	170,025	(92,070)
Adjustments for:		
Depreciation charges	2,414	5,604
Loss / (profit) on the sale of fixed assets	2,428	-
Decrease / (increase) in stock	-	300
Decrease / (increase) in debtors	(55,104)	(4,535)
Increase / (decrease) in creditors	67,855	45,993
Increase / (decrease) in provisions	(5,596)	1,326
Net cash provided by / (used in) operating activities	182,022	(43,382)

20. Operating lease commitments

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

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Amount falling due:				
Within 1 year	717	717	717	717
Within 1 - 5 years	1,793	2,510	1,793	2,510
	<u>2,510</u>	<u>3,227</u>	<u>2,510</u>	<u>3,227</u>

21. Related party transactions

Andy Bell, treasurer, is also a trustee of The Carers Centre (Bristol and South Gloucestershire). During the year, Southern Brooks Community Partnerships paid The Carers Centre (Bristol and South Gloucestershire) £4,000 (2020: £4,981) in contract payments.

Southern Brooks Community Partnerships had a wholly controlled subsidiary, Brooks Cafes CIC, a company limited by guarantee (company no. 10690515) of which the charity was the sole member. During the year, Southern Brooks Community Partnerships made recharges of £20,385 (2020: £36,477) of staff costs to Brooks Cafes CIC, and charged a management fee of £1,333 (2020: £4,000). At 31 March 2021, Brooks Cafes CIC owed Southern Brooks Community Partnerships £Nil (2020: £39,503). The charity wrote off debt of £43,718 in the prior period, which was deemed to be irrecoverable.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2021

22. Discontinued operations

During 2020-21 the charity ceased operating a cafe (operated via a trading subsidiary, Brooks Cafes CIC). The relevant income and expenditure, included within the consolidated figures in both the current and prior period, is disclosed below:

	2021 £	2020 £
Income	22,652	75,221
Expenditure	<u>(23,911)</u>	<u>(72,535)</u>
Net income / (expenditure) of discontinued operation	<u><u>(1,259)</u></u>	<u><u>2,686</u></u>

The charity also ceased operating The Limes, a Day Care Centre, during 2020-21. The relevant income and expenditure, included within the consolidated figures in both the current and prior period, is disclosed below:

	2021 £	2020 £
Income	19,543	103,878
Expenditure	<u>(39,611)</u>	<u>(124,991)</u>
Net income / (expenditure) of discontinued operation	<u><u>(20,068)</u></u>	<u><u>(21,113)</u></u>