

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

A handwritten signature in black ink, appearing to read 'J Moore', with a stylized flourish at the end.

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> | <u>-</u> | <u>-</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 Total £ |
| | Restricted £ | Unrestricted £ | |
| 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 Total £ |
| | Restricted £ | Unrestricted £ | |
| 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 | <u>2,827</u> | <u>-</u> | <u>-</u> | <u>2,827</u> |
| Sub-total | 21,362 | 1,158,897 | 236,269 | 1,416,528 |
| Allocation of support and governance costs | <u>4,276</u> | <u>231,993</u> | <u>(236,269)</u> | <u>-</u> |
| Total expenditure | <u>25,638</u> | <u>1,390,890</u> | <u>-</u> | <u>1,416,528</u> |

| | 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 | <u>7,574</u> | <u>-</u> | <u>-</u> | <u>7,574</u> |
| Sub-total | 22,201 | 1,205,630 | 240,871 | 1,468,702 |
| Allocation of support and governance costs | <u>4,355</u> | <u>236,516</u> | <u>(240,871)</u> | <u>-</u> |
| Total expenditure | <u>26,556</u> | <u>1,442,146</u> | <u>-</u> | <u>1,468,702</u> |

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 |
| | <u>998</u> | <u>1,200</u> |

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. |
|--|--|

Purpose of designated funds

| | |
|-----------------------------|---|
| Covid Community Development | To further support those groups that started during the Covid pandemic. |
|-----------------------------|---|

| | |
|--------------------|--|
| Volunteering funds | To further develop the volunteering centres and ecosystem. |
|--------------------|--|

Restricted funds in deficit

Restricted funds in deficit comprise balances which will be recovered in full by restricted income in 2021-22.

Transfers 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>(1,259)</u> | <u>2,686</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>(20,068)</u> | <u>(21,113)</u> |