

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**

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<b>Charity number</b>	1157061
<b>Registered office and operational address</b>	Coniston Community Centre Coniston Road Patchway Bristol BS34 5JP
<b>Trustees</b>	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
<b>Chief executive officer</b>	Alison Findlay
<b>Bankers</b>	Handelsbanken The Quadrant 2540 Aztec West Bristol BS32 4AQ
<b>Auditors</b>	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**

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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**

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#### **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**

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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**

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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**

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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**

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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**

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#### **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**

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##### **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**

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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**

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(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](http://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**

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### **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 £		
<b>Income from:</b>					
Donations and legacies		101	10,784	<b>10,885</b>	9,741
<i>Charitable activities:</i>	3				
Health wellbeing, and sustainable communities		988,186	400,238	<b>1,388,424</b>	1,378,880
Sector support		-	30,000	<b>30,000</b>	10,000
Training		-	32,937	<b>32,937</b>	45,427
Other charitable income		-	72,022	<b>72,022</b>	121,176
Investments		-	173	<b>173</b>	-
<b>Total income</b>		<u>988,287</u>	<u>546,154</u>	<u><b>1,534,441</b></u>	<u>1,565,224</u>
<b>Expenditure on:</b>					
Raising funds		27,384	2,553	<b>29,937</b>	30,549
<i>Charitable activities:</i>					
Health wellbeing, and sustainable communities		931,983	334,058	<b>1,266,041</b>	1,272,109
Sector support		-	27,180	<b>27,180</b>	8,803
Training		-	30,751	<b>30,751</b>	49,240
Other charitable activities		-	67,955	<b>67,955</b>	31,916
<b>Total expenditure</b>	6	<u>959,367</u>	<u>462,497</u>	<u><b>1,421,864</b></u>	<u>1,392,617</u>
<b>Net income</b>		28,920	83,657	<b>112,577</b>	172,607
Transfers between funds		<u>2,162</u>	<u>(2,162)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	7	31,082	81,495	<b>112,577</b>	172,607
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>166,616</u>	<u>85,561</u>	<u><b>252,177</b></u>	<u>79,570</u>
<b>Total funds carried forward</b>		<u><u>197,698</u></u>	<u><u>167,056</u></u>	<u><u><b>364,754</b></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 £
<b>Fixed assets</b>				
Tangible assets	10		<u>861</u>	<u>1,416</u>
<b>Current assets</b>				
Debtors	12	65,211		106,936
Cash at bank and in hand		<u>480,938</u>		<u>377,613</u>
		546,149		484,549
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<u>(115,554)</u>		<u>(157,165)</u>
<b>Net current assets</b>			<u>430,595</u>	<u>327,384</u>
<b>Total assets less current liabilities</b>			<b>431,456</b>	328,800
Defined benefit pension scheme liability	15		<u>(66,702)</u>	<u>(76,623)</u>
<b>Net assets</b>	16		<u><b>364,754</b></u>	<u>252,177</u>
<b>Funds</b>	17			
Restricted funds			<b>197,698</b>	166,616
Unrestricted funds				
Designated funds			<b>16,630</b>	16,172
General funds			<u><b>150,426</b></u>	<u>69,389</u>
<b>Total charity funds</b>			<u><b>364,754</b></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 £
<b>Cash used in operating activities:</b>			
<b>Net cash provided by / (used in) operating activities</b>	18	<b><u>103,152</u></b>	<b><u>223,464</u></b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		<b><u>173</u></b>	<b><u>-</u></b>
<b>Net cash provided by / (used in) investing activities</b>		<b><u>173</u></b>	<b><u>-</u></b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>		<b>103,325</b>	<b>223,464</b>
Cash and cash equivalents at the beginning of the year		<b><u>377,613</u></b>	<b><u>154,149</u></b>
<b>Cash and cash equivalents at the end of the year</b>		<b><u>480,938</u></b>	<b><u>377,613</u></b>

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**

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#### **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

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#### 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**

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

## 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	<b>993,786</b>
Social prescribing	-	394,638	<b>394,638</b>
	<u>988,186</u>	<u>400,238</u>	<u><b>1,388,424</b></u>
<i>Sector support</i>			
Grants and projects	-	30,000	<b>30,000</b>
	<u>-</u>	<u>30,000</u>	<u><b>30,000</b></u>
<i>Training</i>			
Grants and projects	-	2,600	<b>2,600</b>
Training income	-	30,337	<b>30,337</b>
	<u>-</u>	<u>32,937</u>	<u><b>32,937</b></u>
<i>Other charitable income</i>			
Grants and projects	-	53,172	<b>53,172</b>
Room hire	-	18,850	<b>18,850</b>
	<u>-</u>	<u>72,022</u>	<u><b>72,022</b></u>
<b>Total charitable activities</b>	<u>988,186</u>	<u>532,597</u>	<u><b>1,520,783</b></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>
<b>Total charitable activities</b>	<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)
<b>Sub-total</b>	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)	-
<b>Total expenditure</b>	<b>29,937</b>	<b>1,266,041</b>	<b>27,180</b>	<b>30,751</b>	<b>67,955</b>	<b>-</b>	<b>1,421,864</b>

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
<b>Sub-total</b>	<b>25,761</b>	<b>1,068,981</b>	<b>7,424</b>	<b>41,522</b>	<b>31,916</b>	<b>217,013</b>	<b>1,392,617</b>
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>
<b>Total expenditure</b>	<u><b>30,549</b></u>	<u><b>1,272,109</b></u>	<u><b>8,803</b></u>	<u><b>49,240</b></u>	<u><b>31,916</b></u>	<u><b>-</b></u>	<u><b>1,392,617</b></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
	<b>881,936</b>	<b>956,074</b>

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	<b>50</b>	<b>57</b>

#### 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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
<b>At 31 March 2022</b>	<u><b>861</b></u>	<u><b>-</b></u>	<u><b>861</b></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><b>65,211</b></u>	<u><b>106,936</b></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)
<b>Net assets at 31 March 2022</b>	<b>197,698</b>	<b>16,630</b>	<b>150,426</b>	<b>364,754</b>
<b>Prior year comparative</b>				
	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)
<b>Net assets at 31 March 2021</b>	<b>166,616</b>	<b>16,172</b>	<b>69,389</b>	<b>252,177</b>

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2022

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#### 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 Afgan 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

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#### 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.
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Business Development	Funding from Quartet to develop sustainable income generation.
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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.
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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.
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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.
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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 £
<b>Restricted funds</b>					
<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
<b>Total restricted funds</b>	<b>113,806</b>	<b>1,121,353</b>	<b>(1,049,031)</b>	<b>(19,512)</b>	<b>166,616</b>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Covid Community Development	-	-	-	4,868	4,868
Volunteering funds	-	-	-	11,304	11,304
<i>Total designated funds</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,172</b>	<b>16,172</b>
General funds	(34,236)	443,871	(343,586)	3,340	69,389
<b>Total unrestricted funds</b>	<b>(34,236)</b>	<b>443,871</b>	<b>(343,586)</b>	<b>19,512</b>	<b>85,561</b>
<b>Total funds</b>	<b>79,570</b>	<b>1,565,224</b>	<b>(1,392,617)</b>	<b>-</b>	<b>252,177</b>

## 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 £
<b>Net movement in funds</b>	<b>112,577</b>	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)
<b>Net cash provided by / (used in) operating activities</b>	<b>103,152</b>	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
	<b>1,793</b>	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).