

Charity no. 1157061



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

## **Southern Brooks Community Partnerships**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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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 2023.

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

#### **Our purpose**

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

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

Our key objectives for the year remain as previously:

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

#### **The Charity's vision**

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

#### **The Charity's values**

Our core values determine the way that we work:

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

### **Achievements and performance in 2022-23**

#### **Key activities**

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

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

## Southern Brooks Community Partnerships

### Report of the trustees

#### For the year ended 31 March 2023

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

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

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

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

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

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

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

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

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

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

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

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### **Report of the trustees**

#### **For the year ended 31 March 2023**

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

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

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

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

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

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

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

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

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

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

#### **Plans for the future - 2023-24 and beyond**

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

## **Southern Brooks Community Partnerships**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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

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

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

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

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

#### **Financial review**

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

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

#### **Reserves policy**

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

## **Southern Brooks Community Partnerships**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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

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

#### **Principal risks and uncertainties**

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

The key risks identified:

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

#### **Going concern**

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

#### **Statement on fundraising practices**

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

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

#### **Related parties and relationships with other organisations**

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

## **Southern Brooks Community Partnerships**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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##### **Structure, governance and management**

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

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

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

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

##### *The Development Oversight Committee*

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

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

##### *Employment and Remuneration Committee*

Members: Andy Bell, Paul Timmins, Jules Moore

Meets: As often as required.

##### *Finance and Risk Oversight Committee*

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

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

##### *Policy and Governance Committee*

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

Meets: Annually / bi-annually as required.

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

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

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

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

## **Southern Brooks Community Partnerships**

### **Report of the trustees**

**For the year ended 31 March 2023**

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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 2023 and signed on their behalf by  
Juliet Moore - Chair of Trustees



## **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 2023 which comprise the statement of financial activities, balance sheets, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

##### **Basis for opinion**

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

##### **Conclusions relating to going concern**

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

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

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

##### **Other information**

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

## **Independent auditors' report**

### **To the members of**

#### **Southern Brooks Community Partnerships**

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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.

*Godfrey Wilson Limited*

Date: 16 November 2023

### **GODFREY WILSON LIMITED**

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

# Southern Brooks Community Partnerships

## Statement of financial activities

For the year ended 31 March 2023

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

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

# Southern Brooks Community Partnerships

## Balance sheet

As at 31 March 2023

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

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



Juliet Moore - Chair of Trustees

## Southern Brooks Community Partnerships

### Statement of cash flows

For the year ended 31 March 2023

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

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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 future plans, perceived risks and the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

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

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

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

##### **d) Donated services and facilities**

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

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

##### **e) Interest receivable**

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



## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

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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:

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

##### j) Tangible fixed assets

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

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

## **Southern Brooks Community Partnerships**

### **Notes to the financial statements**

**For the year ended 31 March 2023**

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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 12). The charity has no liability under the scheme other than for the payment of those contributions.

##### **q) Accounting estimates and key judgements**

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

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

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

# Southern Brooks Community Partnerships

## Notes to the financial statements

For the year ended 31 March 2023

### 1. Accounting policies (continued)

#### q) Accounting estimates and key judgements (continued)

##### Depreciation

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

##### Defined benefit pension scheme

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

### 2. Prior period comparatives: statement of financial activities

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

# Southern Brooks Community Partnerships

## Notes to the financial statements

For the year ended 31 March 2023

### 3. Income from charitable activities

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

### Prior period comparative

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

## **Southern Brooks Community Partnerships**

### **Notes to the financial statements**

#### **For the year ended 31 March 2023**

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#### **4. Government grants**

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

#### 5. Total expenditure

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

Total governance costs were £7,680.

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

# Southern Brooks Community Partnerships

## Notes to the financial statements

For the year ended 31 March 2023

### 5. Total expenditure (continued) Prior period comparative

	Raising funds £	Health, wellbeing and sustainable communities £	Sector support £	Training £	Other charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 7)	24,601	648,365	23,517	15,342	52,263	117,848	881,936
Depreciation	-	342	-	-	-	213	555
Project costs	1,033	237,177	-	6,832	1,091	16,666	262,799
Partner payments and grants payable	-	178,185	-	1,600	-	-	179,785
Office and administration costs	327	33,846	54	2,893	14,601	46,119	97,840
Bank charges and pension deficit costs	-	-	-	-	-	(1,051)	(1,051)
<b>Sub-total</b>	<b>25,961</b>	<b>1,097,915</b>	<b>23,571</b>	<b>26,667</b>	<b>67,955</b>	<b>179,795</b>	<b>1,421,864</b>
Allocation of support and governance costs	<u>3,976</u>	<u>168,126</u>	<u>3,609</u>	<u>4,084</u>	<u>-</u>	<u>(179,795)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>29,937</u></b>	<b><u>1,266,041</u></b>	<b><u>27,180</u></b>	<b><u>30,751</u></b>	<b><u>67,955</u></b>	<b><u>-</u></b>	<b><u>1,421,864</u></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 2023

#### 6. Net movement in funds

This is stated after charging:

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

#### 7. Staff costs and numbers

Staff costs were as follows:

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

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

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

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

#### 8. Taxation

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



## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

#### 9. Tangible fixed assets

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

#### 10. Debtors

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

#### 11. Creditors : amounts due within 1 year

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 12. Pension commitments

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

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

#### Present value of provision

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

#### Reconciliation of opening and closing provisions

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

#### Income and expenditure impact

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

#### Assumptions

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

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

#### 13. Analysis of net assets between funds

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

#### 14. Movements in funds

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

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#### 14. Movements in funds (continued)

##### Purposes of restricted funds

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

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#### 14. Movements in funds (continued)

##### Purposes of restricted funds (continued)

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

##### Purposes of designated funds

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

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#### 14. Movements in funds (continued)

##### Purposes of designated funds (continued)

ESG and EDI Working Group	To prioritise a review of our governance and operations in respect of Environmental, Social and Governance and Equality, Diversity and Inclusion imperatives.
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##### Transfers between funds

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

## Southern Brooks Community Partnerships

### Notes to the financial statements

For the year ended 31 March 2023

#### 14. Movements in funds (continued)

##### Prior year comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
<i>Health and Wellbeing projects</i>					
Health and Wellbeing	26,232	293,886	(266,921)	(3,783)	49,414
Active in Life Sports England	9,471	22,303	(11,489)	-	20,285
Building Better Opportunities	34,779	35,580	(71,406)	-	(1,047)
Cygnnet Training	-	12,900	(8,397)	1,208	5,711
<i>Sustainable Communities</i>					
Community Development	32,482	177,315	(178,536)	-	31,261
Dementia Awareness	12,591	24,000	(32,834)	1,510	5,267
Equalities	38,086	149,930	(139,660)	(991)	47,365
Green Spaces Projects	4,225	14,930	(6,913)	3,783	16,025
Business Development	3,602	24,811	(27,384)	-	1,029
Community Housing Plan	(1,302)	64,902	(63,625)	-	(25)
EU Settlement Status	(1,453)	27,511	(27,188)	-	(1,130)
Patchway Family Buddies	6,343	-	(6,778)	435	-
Youth Work	1,560	140,219	(118,236)	-	23,543
<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)	-
Volunteering funds	11,304	-	(2,506)	(436)	8,362
HR and Operations Enhancement	-	-	-	4,868	4,868
The Patch	-	-	-	3,400	3,400
<i>Total designated funds</i>	<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)	150,426
<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 2023

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

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

#### 16. Operating lease commitments

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

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

#### 17. Related party transactions

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

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

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

