

BUILDING CIRCLES

England & Wales · Charity number 1178538

Details

Status Registered

Legal form CIO

Registered 2018-05-29

Register [View on the Charity Commission register](#)

Contact

Address The Mills
Upper Mills Estate
Bristol Road

Phone 01453 568155

Email admin@buildingcircles.org.uk

Website <http://www.buildingcirclesglos.org.uk>

Activities

Objects: THE PROMOTION OF SOCIAL INCLUSION AMONGST THOSE WHO MAY HAVE ADDITIONAL SENSORY OR COMMUNICATION DISABILITIES AND WHO ARE SOCIALLY EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF THEIR DISABILITY TO EXPERIENCE MORE FULFILLING LIVES THROUGH SUCH TRAINING, EDUCATION AND SERVICES AS THE TRUSTEES DEEM APPROPRIATE.THE RELIEF OF THOSE IN NEED WITH LEARNING DISABILITIES TO ENABLE THEM TO LIVE SAFER LIVES THROUGH THE PROVISION OF TRAINING TO PROTECT THEM FROM ABUSE IN THEIR COMMUNITIES

Activities: Building Circles works to transform the lives of people with learning disabilities (LD) are isolated and lonely byDeveloping friendships between volunteers and people with LDHolding regular social eventsProviding hobby workshops and gardening opportunitiesRunning training sessions for people with LD on sexual, financial and online abuseDelivering anti bullying training to school children

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** People With Disabilities

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£175,095	£161,930	-	-
2024-03-31	£127,966	£162,339	-	-
2023-03-31	£131,509	£119,567	-	-
2022-03-31	£79,494	£126,112	-	-
2021-03-31	£157,891	£128,258	-	-

Trustees

Name	Role	Appointed
Alison Peett		2023-08-08
FRANCES ROSEMARY WATSON		2018-05-08
Jonathan Francis Minall		2020-03-09
Lady Linda Morris		2020-07-06
Sophie Ayre		2020-03-09

Accounts

Charity No. 1178538

Building Circles

TRUSTEES REPORT

and

FINANCIAL STATEMENTS

For the year ended

31 March 2025

TRUSTEES REPORT
For the year ended 31 March 2025

Chair's introduction

I am pleased to present the Annual Report and Accounts for Building Circles, for the year to the 31st of March 2025.

As Chair, I have the privilege of meeting people and hearing about the impact our activity is having on the lives of people, including the volunteers that are the heart of this organisation. I hope you will also enjoy this report on how Building Circles has used the resources provided to us to enable people who have learning disabilities to meet other people, to enjoy friendship and community, and to feel that they belong.

The last year has been challenging, but also productive.

During the year we said goodbye to team members and were joined by new people bringing fresh ideas and energy to our work. In our small team this inevitably impacted our performance, but the team quickly adapted, introducing new activities, and successfully recruiting new volunteers across the board.

In funding terms, we expected last year to be difficult. A significant proportion of our grant funding reached the end of its term during the year, sharply illustrating the challenge for this and other small charities of finding sustainable income sources when all funding sources appear to be tight.

In response, Helen and her team refreshed Building Circles' offer across the board. We have re-framed and re-badged our core activity as Social Buddies. We have revised the Abuse Prevention training. We have strengthened relationships within our sector, and built new relationships, including Gloucester Rugby and Football clubs. We have developed and delivered bespoke Learning Disability Awareness training to staff and volunteers of other organisations. We established a new garden allotment in collaboration with Stonehouse in Bloom. An art group started in Gloucester.

Considerable time and energy had to be invested in pursuing new grants to enable this innovative and creative charity to extend its reach, engaging with new beneficiaries and working with new partners. This has been rewarded with several new grants, including substantial support from GCC, The ICB, and the National Lottery. We have also been generously supported by a number of local organisations and individuals who have taken an interest in particular activities and events organised by the team, with the support of our events committee.

This organisation is all about friendship and belonging. The ways in which people find and nurture these life enhancing qualities are constantly evolving. For Building Circles to continue to involve people of all ages and interests, we have to be able to adapt and respond, connecting with people in the

Building Circles

places and ways they prefer. Much of this year has been spent pursuing funding for each and every activity. Frustratingly, we have found our scope for creative innovation constrained by the restricted nature of most of our funding. We are therefore determined to find ways to attract and generate sustainable unrestricted income going forwards, and this will be a focus of our development as we move into the new reporting period.

It only remains for me to say Thank you to our funders, to our volunteers, and to all the organisations and people that have supported our work this year.

Jon Minall – Chair of the Board of Trustees.

Report of the Trustees

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The Financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution. The Trustees have complied with their duty to have regard to guidance issued by the Charity Commission on public benefits.

Reference and Administrative Details

Building Circles uses the 'Foundation' Model Constitution of a Charitable Incorporated

Organisation of which the only voting members are its trustees. The constitution was adopted on the 8 May 2018 and the conversion from an Unincorporated Trust to a Charitable Incorporated Organisation was approved by the Charity Commission on the 29 May 2018. registration number 1178538.

The Organisation's address is:

The Mill, Upper Mills Estate, Stonehouse, Gloucestershire, GL10 2BJ

Structure, Governance and Management

The first trustees were appointed under the Foundation constitution on 8 May 2018. Apart from the first charity trustees, every trustee must be appointed for a term of four years by a resolution passed at a properly convened meeting of the charity trustees. 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. New trustees are usually recruited through the agency of existing members of the board.

The following Trustees served during the period ended 31 March 2025:

Jon Minall (Chair)
Linda Morris (Treasurer)
Frances Watson

Building Circles

Alison Peett
Sophie Ayre
Andy Rozwadowski

The Accounts have been independently examined by:

Joshua Kingston, BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Bankers to the Trust are:

Unity Trust Bank plc,
9, Brindley Place, Birmingham, B1 2HB

The Trust has employed the following staff on a part-time basis during the accounting year:

Helen Kay, CEO
Louise Waller, Training Manager (Resigned September 2024)
Kathy Meansworth, Training Manager (Appointed January 2025)
Bethany Townsend, Volunteer Coordinator (Resigned June 2024)
Stacey Kitchen, Social Buddies Coordinator (Appointed September 2024)
Nicky Gamble, Finance Manager
Alice Mansley, Administrative Assistant
Brian Wilcox, Gig Buddies Coordinator

Objectives and Activities

The objectives of the Trust are:

The promotion of social inclusion amongst those who may have additional sensory or communication disabilities and who are socially excluded from society, or parts of society, because of their disability.

To enable them to experience more fulfilling lives through such training, education and services as the Trustees deem appropriate.

The relief of those in need with learning disabilities enables them to live safer lives through the provision of training to protect them from abuse in their communities.

Building Circles

Statement of Trustees' Responsibilities

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 & 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 of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

Activities and Achievements 2024 – 2025

Relationships are a cornerstone of inclusive communities. Our overarching aim is for every learning-disabled person in Gloucestershire to have the confidence and opportunity to safely enjoy meaningful and mutual friendships and relationships that aren't based on paid support.

Key Developments Overview

During the year we have:

- Secured a three- to five-year statutory contract with Gloucestershire County Council to deliver Abuse Prevention, Healthy Relationships, and Enablement Training to adults with learning disabilities across the county.

Building Circles

- Secured twelve months of National Lottery funding to run a Test and Learn project focused on building a service around adults with learning disabilities accessing areas of personal interest.
- Completed the Impact Report Project in partnership with Cranfield Trust, providing a stronger framework for tracking the difference we make.
- Logged over 3,200 volunteer hours, equivalent to 457 working days, demonstrating outstanding community commitment.
- Improved our cyber resilience through the Cyber Essentials Programme, earning Cyber Certification Plus and securing a £3,500 grant to support this work.
- The Stonehouse Allotment Team participated in the national Britain in Bloom competition, collaborating with other community groups to win “Best Small Town 2025.”

Core Projects Summary

- Gig Buddies continues to flourish, with volunteer interest strong and 34 matched pairs.
- Social Buddies is in an exciting phase, with a new pilot in Stroud aimed at increasing access to more fulfilling leisure activities. A co-produced events programme is also underway, designed and led by people with lived experience.
- Community Allotments in Kingsway, Prestbury, and now Stonehouse are proving hugely popular, generating new friendships, sense of ownership and pride.
- Countywide Training continues to be in high demand, especially for vulnerable individuals, and the newly secured contract from GCC will enable further growth and refinement. Our waiting list has reduced considerably with waiting times for non-urgent referrals now at around eight weeks.
- Group Sessions. A new art programme was launched in Gloucester city centre, using creativity to build connections and wellbeing.

Co-production

Being energised by those with lived experience and embedding co-production is at the core of everything we do. We are consistently guided and inspired by the ideas and aspirations of our participants. Co-production is reflected in our practices, from including people with learning disabilities on interview panels, to peer led training sessions, running our advisory group, and most recently, launching a participant-led Events Team to shape and deliver our activities.

Building Circles

Specialist and Bespoke Training Packages and Workshops

We believe that anyone who chooses to explore relationships should have the freedom to do so, along with the knowledge and skills to keep themselves safe.

The last year has been a hugely exciting year for the training team, securing the bid from GCC to be the provider of Peer Led Abuse Awareness, Self-Advocacy and Enablement Training in the county. This has been a great achievement and means we can be rooted within the community, as the provider for this training. We have been making sure that the training options we offer are known and actively seeking partnership opportunities. The team have been working to review, develop and work in partnership to coproduce the course content, so that the workshops are interactive, using animation and tangible activities that are accessible and meaningful to each learner. The team presented at the Learning Disability Partnership to showcase the training workshops. The interactive story of Ruby and Finn was received positively and the new approach to training was welcomed and sparked a lot of interest.

As part of our new approach, we are working with Gay Glos to Coproduce an updated LGBTQ+ workshop, that is informed by people with lived experience. In our new workshops we discuss identity, both in terms of sexuality and gender, different types of relationships and how to use respectful language when talking to or about someone who identifies as LGBTQ+.

Our workshops continue to focus on our core values of fostering human connections, promoting well-being and community safety as core theme. This year we have seen a high number of referrals for learners who are being scammed. In response to this we are constantly updating our resources to help up skill learners on identifying scams, such as using interactive resources that look at issues such as Catfishing, romance scams, sexting and sextortion. One of the main threads in this workshop and most others is healthy relationships and friendships; this emphasises importance of a support network and social connections to prevent isolation. Often, we hear that social isolation pushes people to seek connections with others, even if they are unsafe or unhealthy. Many seek connections online, and sadly, most often end up being exploited. As a response to this we have developed resources around self-esteem, how its ok to be single, and what to do if you're feeling lonely.

At the end of the workshops, we always consider signposting for each learner. One learner attended training, having been very isolated and not leaving their home since the pandemic. They have since asked to be referred for a social buddy, is an active committee member for the events team and would like to join the training team as a peer co-trainer. They are also attending an art class and has offered to help with easy read documents. It is wonderful to see all the opportunities opening up for this person as well as all the different factions of Building Circles working together to support them.

We have delivered our first gender specific groups, covering healthy relationships, online safety, friendships and scamming. Participants spoke openly, sharing experiences and learnt equally from their peers as from our trainers. We are exploring how to evolve these groups and create more

Building Circles

opportunities to facilitate them next year. We have noted that the group discussions and shared learning can be really impactful.

We are very proud of what we have achieved as a small team with two part time members of staff. We have managed to evolve our training resources using a creative and intuitive approach. Feedback from professionals, support staff, families and individuals show the meaningful changes sessions have on the learners we have worked with, either by the information we have shared or the referrals we have made post training.

Our Buddy Schemes

Gig Buddies and Social Buddies Gloucestershire have been thriving, connecting adults with learning disabilities to music-loving volunteers, people to attend football matches with and those who share similar interests. These pairings enjoy live music, thrifting, community events, village fetes, getting together for coffee and building friendships through shared passions.

Beth, 28, shares:

"I love having a Gig Buddy! Karen is bubbly and supportive—we've seen tributes to Ed Sheeran and Tina Turner, and we're off to see Newton Faulkner next. Before this, I only went to gigs with my parents. Thank you, Brian, for matching us!"

To make venues more inclusive, we deliver our 'Gig Buddies Ready' Diversity & Inclusion Training to staff at local theatres and music venues.

All Buddies are ensured safe travel home, addressing the challenges of unreliable public transport.

Our Buddy Schemes reduce the heavy reliance on paid carers, supports healthier lifestyles, and promotes independence, self-advocacy, and meaningful relationships.

Recognised by the NHS as part of the Health Creation Network, we now support 64 active buddy pairs with ongoing check-ins, group chats, and quarterly socials.

Community Allotments

Our Prestbury, Stonehouse, and Kingsway Allotments continue to thrive as almost entirely volunteer-led initiatives, with support from our Social Buddy Coordinator. Each week, the produce grown is shared and enjoyed by all, fostering a strong sense of community and inclusion. These spaces not only promote wellbeing and connection but also provide a powerful platform for thirty people with learning disabilities to be visibly and actively engaged in their communities. By working side by side with others, they help to break down societal barriers and challenge perceptions, demonstrating the value of inclusive, community-led action.

New Initiative - The Gloucester Peer Led Art Workshops

At The Big Health Day in 2024, we consulted about the types of activities people would like to participate in. An art group emerged as the most requested activity with interest echoed by several other participants in subsequent sessions.

Building Circles

To assist with the delivery of the group, two volunteers were recruited through the Go Glos Volunteering website. Both brought a strong interest in art and its therapeutic benefits. One volunteer held a degree in art and had previously worked as a mental health and wellbeing advocate. Artists studied a range of artistic styles and the culture and history surrounding their lives, including Van Gogh, Kandinsky and Yayoi Kusama.

The project achieved two key outcomes:

Enhancing wellbeing through art in a community setting. Over twelve-months, the group provided a creative outlet for eleven socially isolated adults with learning disabilities, meeting weekly and supporting their wellbeing through artistic expression.

Developing and exploring friendship in a safe, inclusive environment. Given that over 80% of our participants experience social isolation, the group offered a valuable opportunity to build friendships in a familiar and welcoming setting. Through shared creative activities, participants expanded their social networks, reduced feelings of isolation, and gained confidence.

“It’s the first time I’ve been out of the house for over two years”

Volunteers

Our work would not be possible without the unwavering dedication of our seventy-three volunteers. They are an integral part of our organisation, contributing their time, skills, and energy to support our mission in countless ways. From assisting with allotments and signing up to become a buddy to our Trustees providing essential behind-the-scenes support, their contributions are both invaluable and deeply appreciated. This year, our volunteers collectively gave over 3,200 hours of their time, equivalent to 457 working days, demonstrating an exceptional level of commitment to our community and people with additional challenges in Gloucestershire.

Our Work in Numbers

People accessing one or more services - 264

Total number of volunteers - 73

Total number of volunteer hours – 3,200

Case Studies

Gig Buddies - Olivia and Nicola

Nicola and Olivia have been Gig Buddies for nearly two years, and their shared love of live music has taken them on some amazing nights out.

When they first met, Nicola asked Olivia who she’d most love to see live. Without hesitation, Olivia said, “Heather Peace.” so when Heather announced a show in Birmingham, they didn’t think twice and booked tickets for an intimate concert experience.

Building Circles

After the show, they were thrilled to meet Heather in person and snap some photos. For Olivia, it was a dream come true, a "once in a lifetime experience" she says wouldn't have been possible without her Gig Buddy.

Social Buddies – Pete and Jamie

Pete and Jamie are one of our longest standing matches, having been together now for over ten years. Pete says "Our friendship has gone beyond being social buddies now. Jamie invites me along to all his annual reviews and meetings with his social worker to ensure his voice is heard as I know Jamie better than most people. I find it such an enjoyable experience, Jamie is great company, and we always have a laugh".

Our Wider Community and Supporters

We are active members of the Gloucestershire Learning Disability Partnership Board and are grateful for the relationships and partnerships we have with many other organisations, including Gloucestershire County Council (GCC), Gloucestershire Integrated Care Board (ICB), Gloucestershire Constabulary, GlosCol, Inclusion Gloucestershire, Creative Sustainability, Access Social Care, the University of Gloucestershire and many local organisations and disability charities.

With Thanks to our Funders

We are extremely grateful to the following funders who have enabled us to deliver our projects. Gloucestershire County Council for our Abuse Prevention, Healthy Relationships and Enablement Training.

National Lottery Awards for All for our Social Buddies Service

Gloucestershire County Council, Thriving Communities for our Events Team and Core Costs

The Gloucestershire Integrated Care Board for a contribution towards our Core Costs

Virgin Unite for funding towards our Gig Buddies Service

Gloucester Integrated Locality Partnership Fund for funding for our Art Workshop

Financial Review

Financial results

The financial statements have been prepared in accordance with Note 1 to the Accounts.

The income from donations this year was £8,652 which is significantly better than last year (£4,220 in 2023/24) and more than historic levels. The £163,826 of charitable grants significantly exceeds the £120,123 from 2023/24. Operational costs were slightly down at £161,930 compared with £162,339 in 2023/24. As a result of the excess of income over expenditure the reserves increased from £104,549 in 2023/24 to £117,714 in 2024/25. This was a good result as several medium sized grants were secured in anticipation of the GIG Buddies and National Lottery Grants coming to an end in the first half of 2025/26. This ensures costs were covered in 2024/25 while new grants were secured for

Building Circles

2025/26 onwards. We have continued to implement our five-year funding strategy. This includes securing a longer-term contract for our training services in summer 2024. General fundraising has continued to be a challenge due to the cost and funding pressures amongst our primary clients as well as global economic uncertainty.

Post Balance Sheet Events

There are no significant post balance sheet events, but it is important that we continue to secure longer term and unrestricted funding in 2025/26.

Funds of £117,714 were carried forward into 2025/26 which is approximately 9 months running costs. This is consistent with previous years, and the Trustees consider that due to good control over ongoing operating costs and by maintaining reasonable levels of funds, the charity is a going concern. The success in securing longer-term contracts in 2024/25 and further opportunities in 2025/26 is welcomed. Although detailed budgets were produced before the financial year, this is under review again due to the increase in ongoing funding and the need to make this count to deliver a sustainable service.

Reserves Policy

The Trustees have adopted a prudent approach to ensure that the Unrestricted Funds Reserve does not fall below the minimum level required to ensure that, if circumstances changed for whatever reason, the Charity could meet its financial obligations and allow the operations of the charity to be funded for at least 2 months without drawing on any Restricted Funds.

The Trustees have agreed that, as the operating costs and staffing levels are being managed within available funds, the minimum level of the general reserve should be maintained at £25,000 with a maximum set at £50,000. The setting of a maximum will ensure funds are properly applied for the purpose for which they were donated. Free reserves at the year-end were £20,641 (2024 £26,603). Although this is slightly below the policy threshold, this will change in 2025/26 due to a significant increase in unrestricted grants. There are also several restricted funds that can be applied to staffing costs, which is our biggest expense. Grants that support core costs have been targeted this year and will continue in 2025/26.

Risk Assessment

Economic Risks

Partly driven by uncertainty in the Global economy and changes brought about by the new UK government, the level of funding for social care and community projects remains a challenge for small charities like Building Circles. Despite the general outlook, we have had some success with grants for short-term projects and have demonstrated added value which we hope will lead to longer term commitments from these grant makers. The UK Governments focus is on reversing the impact of Covid-19 on the NHS, improving defense spending, and investing in sustainable infrastructure. The

Building Circles

increase in National Insurance was offset by an increase in employers' allowance. The charity will continue diversifying its sources of income so that it is not reliant on a dominant donor and more emphasis on ongoing funding is planned to cover our recurrent costs and commitments. We have shown good cost control in 2024/25.

Operational Risks

The Trustees recognise there are several inherent risks in providing support services to individuals and running events in the community. There are policies in place to ensure these risks are mitigated by training and risk assessments. In addition, volunteers and staff are trained to monitor and escalate concerns to the appropriate authorities.

The charity continually monitors the effectiveness of its operational policies and their compliance. This includes such areas as data security and confidentiality, health & safety regulations, etc. Procedures are in place to ensure the charity follows the best practice in terms of quality assurance and reviews them regularly to reflect regulatory changes that apply to the Charity. Where appropriate, insurance cover is in place to reduce the impact of specific risk liabilities.

Financial Risks

Building Circles is responsible for securely managing funds received from donors for their intended purpose, managing cash balances, accounting for costs incurred, and minimizing the risk of fraud by sound internal control. Financial accounting systems are in place to provide accurate and timely management information and ensure appropriate and transparent controls are in place for each fund. Quarterly reviews of the financial data are undertaken by Trustees, led by the treasurer, throughout the year and effective approval controls are in place over cash and bank transactions. The accounting system we use is supported by our independent reviewer. With the limited staffing we have for financial management and control, it is essential that the Finance Manager works closely with the Treasurer.

Approved by the Trustees and signed on their behalf:

Chair



Treasurer


BSCAEMA .

Building Circles

Independent examiner's report to the trustees of Building Circles

I report to the trustees on my examination of the accounts of Building Circles (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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


Joshua Kingston, BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 23/9/25

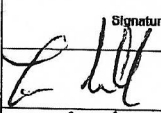
Building Circles						Charity Number 1178538
Statement of Financial Activities for year ended 31 March 2025			Statement of Financial Activities for year ended 31 March 2024			
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year	
£	£	£	£	£	£	
Income and endowments from: (Note 2)						
Donations and legacies	7,137	1,515	8,652	3,545	675	4,220
Charitable Activities	5,400	158,426	163,826	-	120,123	120,123
Raising Funds	167	-	167	99	-	99
Investments	2,450	-	2,450	3,524	-	3,524
Total	15,154	159,941	175,095	7,168	120,798	127,966
Expenditure on: (Note 3)						
Raising Funds	-	9,547	9,547	-	5,200	5,200
Charitable Activities	19,625	132,758	152,383	12,297	144,842	157,139
Total	19,625	142,305	161,930	12,297	150,042	162,339
Net income / (expenditure)	(4,471)	17,636	13,165	(5,128)	(29,244)	(34,372)
Transfers between funds	(295)	295	-	-	-	-
Net Movement in Funds	(4,766)	17,931	13,165	(5,128)	(29,244)	(34,372)
Reconciliation of Funds						
Total funds brought forward	27,445	77,104	104,549	32,573	106,348	138,921
Total funds carried forward	22,679	95,035	117,714	27,445	77,104	104,549

			Building Circles			Charity Number 1178538		
			Balance Sheet as at 31 March 2025		Balance Sheet as at 31 March 2024			
			Unrestricted funds	Restricted income funds	Total this year	Unrestrict ed funds	Restricted income funds	Total this year
			£	£	£	£	£	£
Fixed Assets								
Tangible assets	(Note 6)		595	-	595	-	-	-
	Total fixed assets		595	-	595	-	-	-
Current assets								
Debtors	(Note 7)		465	-	465	546	-	546
Cash at bank and in hand			26,301	95,035	121,336	33,265	77,104	110,369
	Total current assets		26,766	95,035	121,801	33,811	77,104	110,915
Creditors: amounts falling due within one year (Note 8)								
			4,682	-	4,682	6,366	-	6,366
	Net current assets/(liabilities)		22,084	95,035	117,119	27,445	77,104	104,549
	Total assets less current liabilities		22,679	95,035	117,714	27,445	77,104	104,549
	Total Net assets		22,679	95,035	117,714	27,445	77,104	104,549
Funds of the Charity								
Unrestricted Income funds	(Note 9)		22,679		22,679	27,445		27,445
Restricted Income funds	(Note 9)			95,035	95,035		77,104	77,104
	Total Charity funds		22,679	95,035	117,714	27,445	77,104	104,549

Signed by two trustees on behalf of all the trustees

Chair

Treasurer

Signature	Print Name	Date of approval
	J M WALL	23/9/25
	L MORRIS	23/9/25

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

The Financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice (SORP) : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and The Charities Act 2011. The accounts (financial statements) have been prepared to give a true and fair view and have departed from the Charities (Accounts and Report) Regulations 2008 only to the extent required to give a true and fair view. This departure involves following the above SORP and FRS 102 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn. The charity is a public benefit entity.

1.2 Reporting of Grant Income and Costs related to fund raising

The 2024/25 Income received as Grants specifically for the provision of services has been classified as appropriate under Charitable Activities in line with the 2023/24 accounts. The costs incurred in raising funds (predominantly bid preparation) have been separately disclosed in the 2023/24 and 2024/25 figures.

1.3 Preparation of the accounts on a going concern basis

With a clear approach to fundraising a number of new grants have been secured during 2024/25. The rate of success has been lower than previously as the charitable sector together with its funders is under increased pressure with both rising costs and funding reductions. Despite this, the Charity has secured a three to five year contract for training services with Gloucester County Council during 2024/25 and replaced the Barnwood grant for Gig Buddies with an unrestricted three year grant which comes into play in 2025/26. The intention is to develop new sustainable income streams from our innovative training products and support our corporate costs. Whilst we are efficient with our overheads, it is impossible to manage a small charity without a reasonable level of unrestricted grants. The National Lottery charitable grant has now come to an end and we are encouraged by funding from them for a one off project and are hopeful that a new longer term contract can be secured for 2025/26 onwards. The high levels of reserves carried historically by the Charity have allowed us to bridge the gap between income streams in 2024/25. We have paid particular attention to staying within our free reserves policy and have focused fundraising on securing grants to cover our core costs. We are conscious however that we dipped below our threshold at the end of the financial year. This will be reversed in 2025/26 as more grants are unrestricted.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment Income; 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.

No benefits in kind (e.g. office space) were received in 2024/25 nor the prior year.

Volunteer help; the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Charity.

1.6 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.7 Governance Costs

Includes costs, where incurred, of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.8 Tangible Fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight-line basis over their estimated useful life of five years from the year of acquisition. Where an asset is purchased on or close to the end of the accounting period, depreciation starts in the next accounting year.

Notes to the accounts (cont)							
Note 2 Analysis of Income							
	Income Type	Unrestricted Funds £	Restricted Funds £	Total This year 2024/25 £	Unrestricted Funds £	Restricted Funds £	Total Last year 2023/24 £
Donations	Donations	7,137	1,615	8,652	3,545	675	4,220
	Total	7,137	1,615	8,652	3,545	675	4,220
Other income	Raising Funds						
		167	-	167	69	-	99
	Total	167	-	167	69	-	99
Charitable activities	Gloucestershire County Council, South Gloucester Council and the NHS Ind Gov Grants	-	106,691	106,691	-	40,807	40,807
	Companies and Private Charitable Foundations	5,400	51,735	57,135	-	79,316	79,316
	Total	5,400	158,426	163,826	-	120,123	120,123
Investment income	Bank interest						
		2,450	-	2,450	3,524	-	3,524
	Total	2,450	-	2,450	3,524	-	3,524
Note 3 Analysis of expenses							
	Expense Type	Unrestricted Funds £	Restricted Funds £	Total This year £	Unrestricted Funds £	Restricted Funds £	Total Last year £
Raising Funds	Fundraising costs (Salaries, NI, Pension)	-	9,547	9,547	-	5,200	5,200
	Total	-	9,547	9,547	-	5,200	5,200
Charitable activities	Salaries, NI and pension	6,298	112,705	119,003	1,327	119,454	120,781
	Recruitment and payroll fees	3,385	1,157	4,542	914	2,987	3,901
	Volunteer and staff travel and associated costs	853	9,751	10,604	809	10,072	11,781
	Office costs, rent, utilities, telephone, postage	985	8,263	7,248	835	5,010	5,845
	Insurance	756	-	756	862	-	902
	Printing and stationery	101	1,142	1,243	450	448	898
	Publicity, marketing costs	1,600	1,840	2,940	950	168	1,118
	IT costs	2,071	(1,102)	969	3,330	2,475	5,805
	Social inclusion events	2,071	992	3,063	889	9,108	9,975
	Governance costs	2,105	-	2,105	1,846	223	2,071
	Depreciation	-	-	-	104	-	104
	Total	19,625	132,756	152,383	12,287	144,042	167,139

Notes to the accounts		(cont)
Note 4	Details of certain items of expenditure	
4.1 Trustee Remuneration		
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either the current or previous accounting period.		
4.2 Trustee expenses		
None of the trustees have claimed any expenses from the charity even though they are authorised to claim travel costs to Trustee and other authorised meetings. This applies to both accounting years.		
No training fees nor related travel expenses were waived by a Trustee during either accounting year.		
4.3 Fees for examination of the accounts		
	This year	Last year
	£	£
Independent examiner's fees for reporting on the accounts	1,560	1,440
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	-	-
Note 5	Paid employees	
5.1 Staff Costs		
	This year	Last year
	£	£
Gross wages, salaries and benefits in kind	123,176	120,453
Employer's National Insurance costs	3,151	3,420
Pension costs (defined contribution scheme)	2,223	2,108
Total staff costs	128,550	125,981
No employees had employee benefits in excess of £60,000 (2023/24 none). The employee benefits received by the Charity CEO, Helen Kay, for the year totalled, £39,306. (£41,828 in 2023/24)		
5.2 Average number of full-time equivalent employees in the year		
	This year	Last year
	Number	Number
The parts of the charity where the employee works		
Fundraising	0.1	0.1
Charitable Activities	4.1	3.8
	4.2	3.9
Amount of pension contributions recognised as an expense	£2,223	£2,108
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.		

Notes to the accounts	
Note 6	Tangible fixed assets

6.1 Cost or valuation

	Fixtures, fittings and equipment	Total
Balance brought forward	1,901	1,901
Additions	595	595
Balance carried forward	2,496	2,496

6.2 Accumulated depreciation and impairment provisions

Basis	SL	
Rate	5Yrs	

Balance brought forward	1,901	1,901
Depreciation charge for year	-	-
Balance carried forward	1,901	1,901

6.3 Net book value

Brought forward	-	-
Carried forward	595	595

Notes to the accounts**Note 7 Debtors and prepayments****Analysis of debtors**

Amounts falling due within one year	
This year	Last year
£	£
465	546
Total 465	546

Prepayments and accrued income**Note 8 Creditors and accruals****Analysis of creditors**

Amounts falling due within one year	
This year	Last year
£	£
3,122	3,326
1,560	3,040
Total 4,682	6,366

Other creditors**Accruals and deferred income**

Notes to the accounts			(cont)
Note 9 Unrestricted and restricted income funds			
9.1 Funds held			
Fund Name	Type of Fund	Purpose and Restrictions	
Gloucestershire County Council - Sexual Abuse Prevention	Restricted	Funding for identified salary posts and training courses	
GCC - Thriving Communities	Restricted	Funding for management, administration and volunteer co-ordinator posts and to increase range of services	
GCC - Thriving Communities - Events	Restricted	Funding for staff salaries to run an events programme	
GCC - Abuse Awareness 2024 contract	Restricted	Funding for Staff salaries and administration to deliver the Abuse Awareness contract	
Albert Hunt	Restricted	Funding for Christmas Social Event	
Art Group	Restricted	Funding for Art Club sessions	
Bamwood	Restricted	Funding for Gg Buddies project	
Bamwood HK	Restricted	Funding for CEO Salary	
CBC	Restricted	Funding for allotment management	
Clinical Commission Group	Restricted	Funding for anti bullying project	
Gloucestershire Community Foundation	Restricted	Funding for allotment management	
Gloucestershire Disability Fund	Restricted	Funding for befriending service	
Gloucestershire ICB - NHS Fund	Restricted	Funding for CEO salary	
Gosling	Restricted	Funding for salaries and office expenses	
Henry Smith	Restricted	Funding for salaries and office expenses	
Mayfield Home Trust	Restricted	Funding for salaries and office expenses	
National Lottery	Restricted	Funding to expand sex education training	
National Lottery - Social Buddies	Restricted	Funding for Volunteer co-ordinator salary to run social buddies scheme	
Sing with Circles	Restricted	Funding for hall hire	
Social Buddies	Restricted	Funding for social buddies projects	
Stonehouse Allotment	Restricted	Funding for Stonehouse allotment	
Woodland Trust	Restricted	Funding for sexual abuse prevention training	
Workshops	Restricted	Funding for workshops	
Xmas fund formerly Frances' Fund	Unrestricted	Funding for one off projects	
Prestbury Allotments	Unrestricted	Funding for allotment management	
General	Unrestricted	Funding for any purpose principally from donations and grants given without restrictions	
Training fund	Unrestricted	Funding raised from the sale of training sessions outside of specific contracts used for staff training	

Note 9 Funds								
9.2 Fund balances								
Fund names	Fund balances brought forward from 2023/24	Incoming resources 2023/24	Outgoing resources 2023/24	Fund balances carried forward to 2024/25	Incoming resources 2024/25	Outgoing resources 2024/25	Transfers 2024/25	Fund balances carried forward to 2025/26
	£	£	£	£	£	£	£	£
Gloucestershire County Council - Sexual Abuse Prevention	39,577	19,229	(31,552)	27,254	13,662	(40,915)	-	1
GCC - Thriving Communities	3,154	21,580	(16,110)	8,624	18,000	(18,188)	-	8,436
GCC - Thriving Communities - Events	-	-	-	-	7,500	(1,008)	-	6,492
GCC - Abuse Awareness 2024 contract	-	-	-	-	38,045	(13,669)	-	24,376
Albert Hunt	2,578	-	(2,066)	512	-	(512)	-	-
Art Group	-	-	-	-	4,490	(2,260)	-	2,230
Bamwood (Gig Buddies)	37,923	15,916	(22,757)	31,082	11,515	(29,513)	-	13,084
Bamwood - HK Salary	-	22,443	(22,443)	-	-	-	-	-
CBC	444	-	(370)	74	-	(74)	-	-
Clinical Commissioning Group	(294)	-	-	(294)	-	-	294	-
Gloucestershire Community Foundation	-	1,000	(738)	262	5,000	(4,684)	-	578
Gloucestershire Disability Fund	1,500	-	(1,500)	-	-	-	-	-
Gloucestershire ICB - NHS Fund	-	-	-	-	29,485	(3,639)	-	25,846
Gostling	4,304	-	(4,304)	-	-	-	-	-
Henry Smith	5,471	-	(5,397)	74	-	(74)	-	-
Mayfield Home Trust	7,083	8,910	(10,079)	5,914	-	(5,914)	-	-
National Lottery	2,715	29,800	(31,353)	1,162	12,364	(13,506)	-	20
National Lottery - Social Buddies	-	-	-	-	19,880	(6,590)	-	13,290
Sing with Circles	769	-	(769)	-	-	-	-	-
Social Buddies	-	1,000	-	1,000	-	(708)	-	292
Stonehouse Allotments	-	920	(328)	592	-	(201)	-	391
Woodland Trust	944	-	(94)	850	-	(850)	-	-
Workshops	181	-	(182)	(1)	-	-	1	-
Total Restricted	106,348	120,798	(150,042)	77,104	159,941	(142,305)	295	95,035
Christmas Fund (formerly Frances' fund)	-	1,000	(372)	628	2,250	(2,127)	-	751
Prestbury Allotments	-	-	-	-	500	-	-	500
General	30,447	6,168	(10,013)	26,602	10,004	(15,076)	(295)	21,235
Training	2,126	-	(1,912)	214	2,400	(2,422)	-	192
Total Unrestricted	32,573	7,168	(12,297)	27,444	15,154	(19,625)	(295)	22,679
Total	138,921	127,966	(162,338)	104,549	175,095	(161,930)	-	117,714

9.3 Balance sheets of major funds

Fund names	Total Net Assets & Liabilities 2024/25									Total Net Assets & Liabilities 2023/24								
	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Gloucestershire County Council - Sexual Abuse Prevention	-	-	-	-	-	-	-	-	-	-	-	27,254	-	-	27,254	-	27,254	27,254
GCC - Thriving communities	-	-	8,436	-	-	8,436	-	8,436	8,436	-	-	8,624	-	-	8,624	-	8,624	8,624
GCC - Thriving communities - Events	-	-	6,492	-	-	6,492	-	6,492	6,492	-	-	-	-	-	-	-	-	-
GCC - Abuse Awareness 2024 contract	-	-	24,376	-	-	24,376	-	24,376	24,376	-	-	-	-	-	-	-	-	-
Albert Hunt	-	-	-	-	-	-	-	-	-	-	-	512	-	-	512	-	512	512
Art Group	-	-	2,230	-	-	2,230	-	2,230	2,230	-	-	-	-	-	-	-	-	-
Barnwood - Gig Buddies	-	-	13,084	-	-	13,084	-	13,084	13,084	-	-	31,081	-	-	31,081	-	31,081	31,081
CBC	-	-	-	-	-	-	-	-	-	-	-	74	-	-	74	-	74	74
Clinical Commissioning group	-	-	-	-	-	-	-	-	-	-	-	(294)	-	-	(294)	-	(294)	(294)
Gloucestershire Community Foundation	-	-	578	-	-	578	-	578	578	-	-	262	-	-	262	-	262	262
Gloucestershire ICB - NHS Fund	-	-	25,846	-	-	25,846	-	25,846	25,846	-	-	-	-	-	-	-	-	-
Henry Smith	-	-	-	-	-	-	-	-	-	-	-	74	-	-	74	-	74	74
Mayfield Home Trust	-	-	-	-	-	-	-	-	-	-	-	5,914	-	-	5,914	-	5,914	5,914
National Lottery	-	-	20	-	-	20	-	20	20	-	-	1,162	-	-	1,162	-	1,162	1,162
National Lottery - Social Buddies	-	-	13,290	-	-	13,290	-	13,290	13,290	-	-	-	-	-	-	-	-	-
Social Buddies	-	-	292	-	-	292	-	292	292	-	-	1,000	-	-	1,000	-	1,000	1,000
Stonehouse Allotments	-	-	391	-	-	391	-	391	391	-	-	592	-	-	592	-	592	592
Woodland Trust	-	-	-	-	-	-	-	-	-	-	-	850	-	-	850	-	850	850
Workshops	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	-	(1)	(1)
Total Restricted	-	-	95,035	-	-	95,035	-	95,035	95,035	-	0	77,104	-	-	77,104	-	77,104	77,104
Xmas fund (formerly Frances Fund)	-	-	751	-	-	751	-	751	751	-	-	628	-	-	628	-	628	628
Presbury Allotment	-	-	500	-	-	500	-	500	500	-	-	-	-	-	-	-	-	-
General	595	465	24,858	(3,122)	(1,560)	21,236	-	21,236	21,236	-	546	32,423	(3,326)	(3,040)	28,603	26,603	-	26,603
Trailing	-	-	192	-	-	192	-	192	192	-	-	214	-	-	214	-	214	214
Total Unrestricted	595	465	26,301	(3,122)	(1,560)	22,679	-	22,679	22,679	-	546	33,265	(3,326)	(3,040)	27,445	27,445	-	27,445
Total	595	465	121,336	(3,122)	(1,560)	117,714	-	117,714	117,714	-	546	110,369	(3,326)	(3,040)	104,549	27,445	77,104	104,549

Notes to the accounts (cont)				
Note 10 Transactions with related parties				
10.1 Remuneration and benefits				
Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value		
		This year	Last year	
		£	£	
None		-	-	
10.2 Loans				
	Name of trustee or connected party	Legal authority	Amount owing	
			This year	Last year
			£	£
Due to trustees and related parties	None	Not Applicable	-	-
Due from trustees and related parties	None	Not Applicable	-	-
10.3 Other transaction(s) with trustees or related parties				
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
Helen Kay	CEO	Husband is a Director & Shareholder of M.R.G. Systems, landlord of the Charity at below market rent. Additional space taken in 2023/24	5,500	4,725
Frances Watson	Trustee (Founder)	Donation	-	1,000

Accounts



Building Circles

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST MARCH
2024**

CHARITY NUMBER: 1178538



Introduction from the Chair

I am pleased to present the Annual Report and Accounts for Building Circles, for the year to the 31st March 2024.

It has been an exciting year for everyone involved with Building Circles, during which we have begun to enjoy the fruits of a new team that quickly found their feet and brought fresh ideas and energy to our work. Joining us from a variety of backgrounds they have quickly shown their commitment to listening and responding to the voices of our beneficiaries, and the feedback from our Advisory Groups.

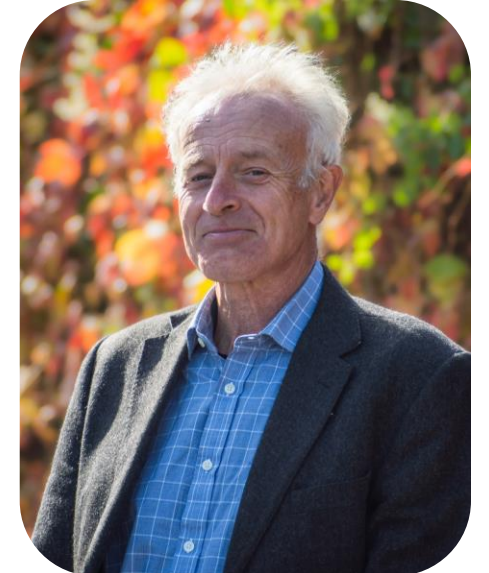
We have also been encouraged by the enthusiasm, suggestions and feedback given back to us by the people for whom this organisation exists, and from who we draw much of our inspiration and energy.

The result has been a radical refresh of our training programmes, the successful launch in Gloucestershire of our Gig Buddies project, re-branding of our Social Buddy scheme, a promising new partnership with Gloucester Rugby Club, a new website sporting our new logo, the introduction of Impact reporting, and the deepening and expansion of our collaborations with other local organisations.

None of this would have been possible without the dedication and commitment of our large cohort of volunteers, our Treasurer and Trustees, our donors, the pro bono contributions of a number of experts, and our funders. Thank you everyone.

I hope that you will enjoy reading the report. Read on to find out what this broad-based collaborative effort has been able to achieve over the last 12 months.

Jon Minall



CEO Report from Helen Kay

We are pleased to publish our Annual Report for 2023-24, which presents the impact and success of our services, team and volunteers across Gloucestershire for the past twelve months.

Dear Friends and Supporters, It's with pleasure and thanks that I share with you our collective achievements and impact over the past year.

Our vision is that people with learning disabilities can feel they truly belong, enjoy new opportunities, and have fun in safe and nurturing relationships.

As a team, our focus is on the relationships and experiences which make us human; making friends, going to gigs, getting together over coffee, experiencing a sense of belonging to our own community and having fun. Just like everyone else, individuals with learning disabilities benefit greatly from social connections and it is for these reasons that Building Circles continues to grow and evolve as a charity.

Following the challenges of the pandemic and our move to a new office, we have reformed as a new and energised team, listening more intently and collaborating more effectively with our participants.

Our commitment to helping adults with learning disabilities lead connected lives remains unchanged, however our approach has evolved, recognising that success relies on collaboration, leading us to consult more regularly with our participants, secure in the knowledge that we are more effective and inspired with their input and ideas.

In March 2023, with the support of the Learning Disabilities Partnership Board, we secured the Gig Buddies Service for Gloucestershire, a natural sibling for our Social Buddies Project.

With a new team onboard, it seemed the time was right for a brand refresh, and working with our advisory groups we have a bright new logo and fully accessible website.

A key achievement has been the opening of our third community allotment (the first for the Stroud District) collaborating with the wonderfully green fingered community group "Stonehouse in Bloom".

An exciting and thought-provoking exercise has been Journey to Excellence. J2E© is the Cranfield Trust's unique tool for measuring change, progress, and success in the charities they help with pro bono management consultancy.

We feel immensely proud to have been referred to as 'the organisation which keep friendship on the table' and thank you all for connecting with us over the past twelve months.

All the best - Helen



Our Free Programmes and Services for Adults with Learning Disabilities in Gloucestershire



- **Gig Buddies:** Provides opportunities to attend live music events and socialise in the evenings.
- **Social Buddies:** Offers that one-to-one relationship, allowing individuals to spend time in the community with a volunteer who shares similar interests.
- **Training Workshops:** Both direct to the individual and in groups, offered to enhance skills and knowledge in accessing the community safely, avoiding abuse, building healthy, safe and consensual relationships, managing anxiety, and handling finances.
- **Social Events:** Includes seasonal parties, pub trips, skittles, boat trips, Gloucester Rugby Match Days, and other community outings.
- **Activity Workshops:** Provide opportunities to meet new friends and learn new skills through activities like gardening in community allotments and participating in craft sessions. Co-producing group activities initiated by our members, including performing arts activities.

Our Impact in Numbers



Building Circles

3210 volunteer hours
supporting operational
costs to a value of
approximately
£55,000

19 Social Buddy Pairs
enjoying friendship
and exploring the local
community

18 Gig Buddy Pairs
enjoying live music and
staying up late

42 Trained Volunteers
running our allotments,
being buddies and
supporting all areas of
our work

360 individuals
receiving a series of
bespoke training
sessions across a range
of subjects.

**320 adults with
learning disabilities**
accessing new
experiences and enjoy
what matters to them.

A photograph of two men in a pub setting. The man on the left is wearing a yellow and black puffer jacket and has a neutral expression. The man on the right is wearing a black jacket, has his arm around the first man's shoulder, and is smiling. In the background, there is a red wall with a large poster of birds, a round clock, and a television showing a sports broadcast. A sign on the right wall reads 'Courtyard BEER GARDEN This way'.

We are committed to:

- Increasing sustainability through environmentally friendly practices, waste minimisation, and reducing carbon footprints for staff and volunteers.
- Securing additional financial support to expand our reach, increase volunteer numbers, and provide more frequent social events and opportunities.
- Strengthening co-production and collaboration across all aspects of our work.
- Providing a flexible, innovative and continuously improving service
- Exploring additional partnerships with community groups and organisations.

Mission, Vision and Values

As we strive to become a more impactful organisation, driven by the voice of adults with learning disabilities, we have consolidated our focus into a brand new co-produced vision and mission statements:

Our Vision is that people with learning disabilities can feel they truly belong, enjoy new opportunities, and have fun in safe and nurturing relationships.

Our Mission is to empower people with learning disabilities through opportunities to meet new people, make new friends and have fun doing things they enjoy; and to equip them with the skills to make safe, healthy and informed choices in their community.



In formal terms, the objectives of the Trust are: The promotion of social inclusion amongst those who may have additional sensory or communication disabilities and who are socially excluded from society, or parts of society, because of their disability. To enable them to experience more fulfilling lives through such training, education and services as the Trustees deem appropriate. The relief of those in need with learning disabilities to enable them to live safer lives through the provision of training to protect them from abuse in their communities.

Empowering socially isolated people with learning disabilities. In achieving this objective, the Trust seeks to provide friendship and support to individuals with learning disabilities, which may be severe in nature. These individuals, known as our focus people, will have been identified in conjunction with the relevant statutory agencies or referred to us by their carers. Friendships are established by trained volunteers who are matched with focus people with similar interests. Building Circles also aims to encourage peer group friendships to enable people to develop wider circles of contacts in their communities. As our charity developed, the number of people referred to us exceeds the number of volunteers available. We are active members of the Gloucestershire Learning Disability Partnership Board and work closely with many other organisations, including Gloucestershire County Council (GCC), the NHS, Gloucestershire Constabulary, GlosCol, Inclusion Gloucestershire, the University of Gloucestershire, Gloucestershire Social Services, and many local disability charities.

Our Values In Action

Leadership

For some years our Trustee Board Meetings have been attended in an advisory capacity by nominated experts by experience. More recently we have expanded and enriched participation at this strategic level through Advisory Group discussions on specific issues.

Inclusion

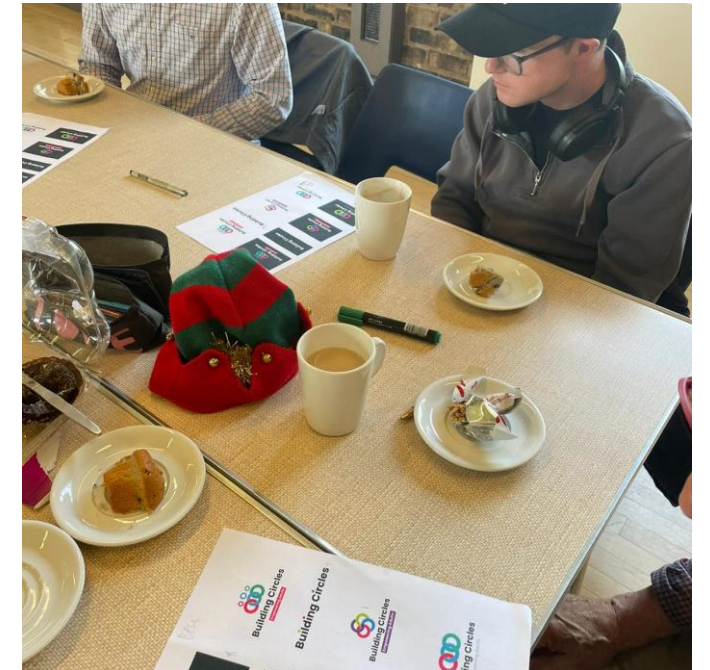
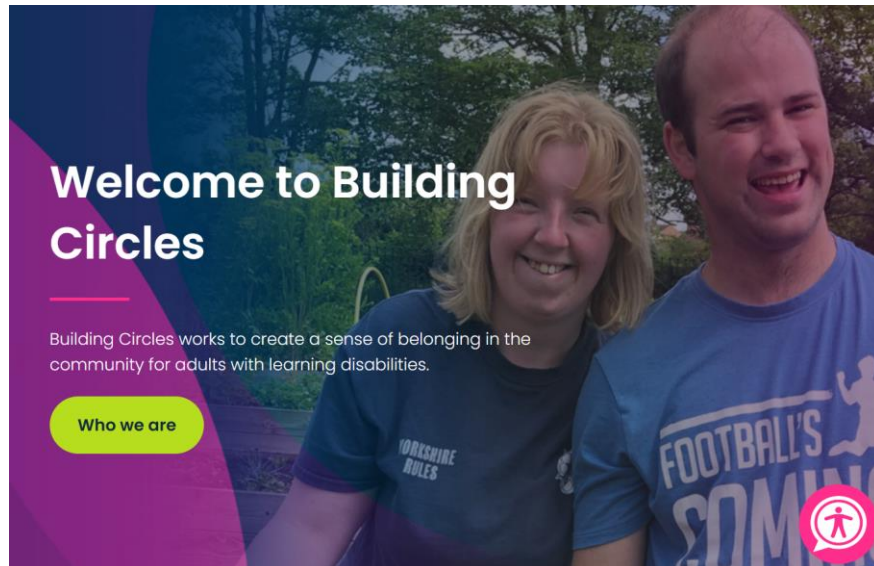
As a team we are universally aware that the quality and strength of our offering grows exponentially if it is coproduced. The authenticity and value from our work is far more deeply felt if everyone is involved in both design and delivery. We are committed to providing welcoming events and experiences where everyone belongs and can engage in activities which interest and inspire them.

Ambition

We are ambitious for everyone involved in our charity, for the potential of people with learning disabilities and our potential to facilitate change for people across the county . To help people have a voice, we offer bespoke training in self-advocacy, encourage choice and self-expression and aim to support everyone to enjoy friendship and companionship in a way that works for them.

New Logo and website

To align with our new Vision and Mission, we embarked upon a series of workshops collaborating with our participants to choose a new logo and website design.





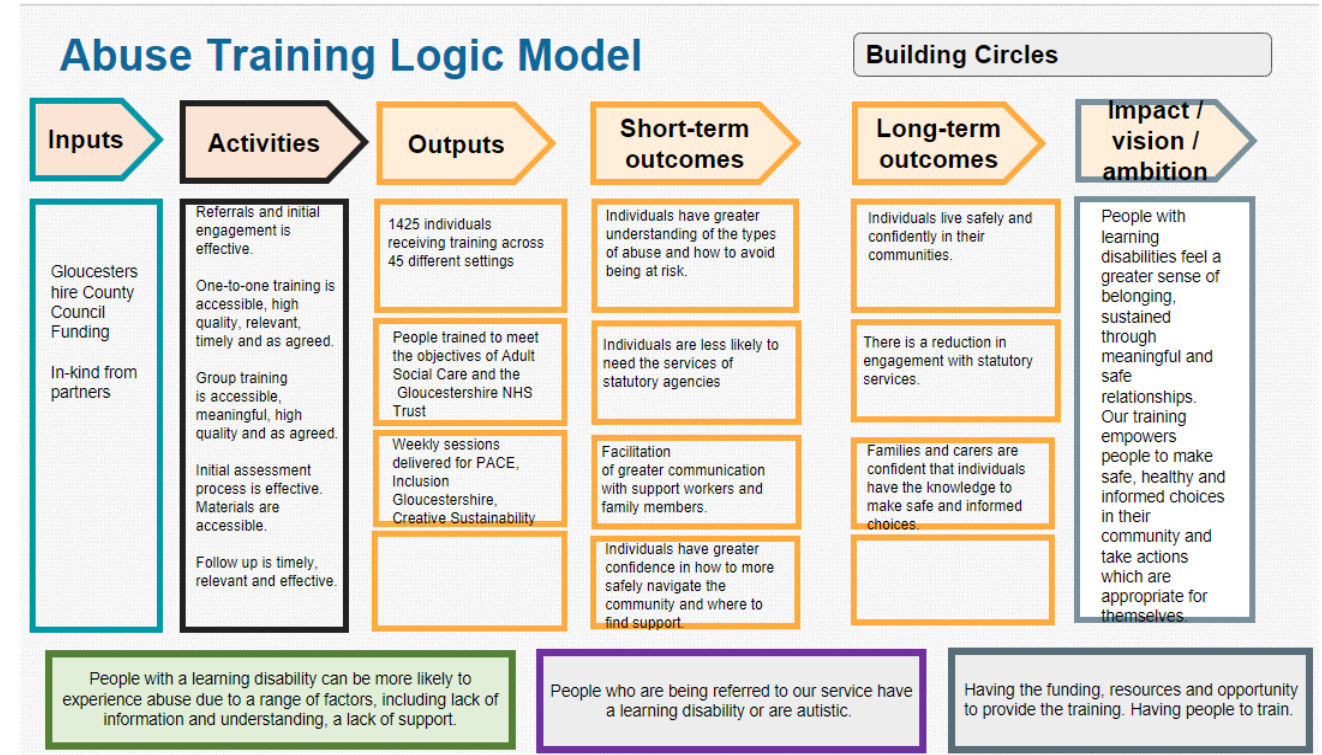
Working with Cranfield Trust

In April 2023 we approached Cranfield Trust for assistance with an Impact and Evaluation exercise. We wanted to implement a system to measure the impact of our Abuse Prevention training packages for adults with learning disabilities.

Specifically, we wanted to know:

- What difference are we making?
- How can we improve
- How can we share learning with others who will benefit?

Working with a Cranfield Trust Volunteer, the project helped us develop a system to measure the impact of our delivery under a specific programme, so that we can improve it and roll it out more widely and impact the lives of more people living with learning disabilities.



"It was a real pleasure to work with the team, who were knowledgeable, skilled and enthusiastic about their work. We had some honest conversations about the challenges they face as an organisation in measuring and demonstrating their impact. I believe they now have a better grasp of the principles of evaluation design, which they can apply to many different aspects of their work" Cranfield Trust Consultant Volunteer



What we said we would do	What we did	What we are going to do
Secure the franchise to set up a new Gig Buddies Project for Gloucestershire.	Set up a new Gig Buddies Project for Gloucestershire.	Continue to recruit and train volunteers and participants, matching 10 more Buddies by the end of year two, bringing our total to 25 active pairs across the county.
Train and recruit 10 pairs of Buddies by the end of year one.	Recruited and trained 17 sets of Buddies by the end of year one.	
Recruit participants, understanding their music tastes and hopes for evenings out.	Developed a Magazine "The Gig Buddy" highlighting venues, events and Buddies stories from around the county.	Launch a 'Music Venue Specific Learning Disability Awareness' training package for all customer facing staff to be a "Gig Buddy Ready".
Introduce the concept to all key live music venues across the county.	Launched our first co-produced radio show on GFM.	
	Formed productive relationships with all key music venues across the county.	Continue to develop our valued relationships with music venues across the county.

Gig Buddies

Beth and Karen

A participants view

"I love having a gig buddy, because it's great going out in the evenings with her and seeing live music and tribute acts.

Before I had a gig buddy, I could only do this with my parents, so now I feel more independent."





Gig Buddies Lauren and Marisa

A volunteers view

"Lauren and I attended our first gig together on Thursday. We were a bit early so had a coffee and catch up first. The event was a daytime event but had all the songs by artists he loves.

Lauren had a brilliant time and danced for the entire two hours. He took the opportunity to go on stage to meet and dance with the singers, which he loved.

The people around us enjoyed watching Lauren have a wonderful time too.

He said he never wants to miss another gig and looks forward to the next one!"



A New Name for our Matched Friendships

We recruit volunteers and match them up to adults with learning disabilities to get out in their community to do things **they enjoy**. We also run regular and varied **social events**.

In keeping with Gig Buddies, we have rebranded our Matched Friendships to Social Buddies, giving the charity a further sense of uniformity.

Since renaming to **Social Buddies**, Beth, our Volunteer and Events Coordinator has recruited six fantastic volunteers to be group leaders and social buddies.





Social Buddies Helen and Jacky, enjoying time together for over 10 years

"We've done a lot together over the years. Always a Christmas Lunch together at a pub, and once a year a trip to Weston Super Mare. One year we ventured to Stratford Upon Avon and hopped on a boat trip!" Jackie

Our Social Buddies tell us...

"Seeing my Buddy's trust and wanting to introduce me to their loved ones has meant a lot to me."

Being buddied up 'one to one' really gives you the chance to get to know someone. I really enjoy being friends with someone who has a different way of looking at life"



Our New Allotment

Partnership working with the community group Stonehouse in Bloom

In March 2023, Stonehouse in Bloom contacted us to discuss getting together to turn a disused piece of land into our third community allotment. Working with a group of adults living in locally, that is exactly what we did!



Prestbury and Kingsway Allotments

Our two other allotment patches are going from strength to strength, with the introduction of new participants and volunteers to help plant, tidy and pick the fruit and vegetables.



Training



Building Circles

What we said we would do	What we did	What we are going to do
Extend our range of training packages to meet wider groups of adults with a LD	Increased our delivery by 10% and expanded to include sessions for non-verbal groups. Developed the use of social stories, communication cards and emotion charts for the non-verbal groups we work with.	Work with our co-producers to develop the use of social stories and alternative methods of communication according to need.
Relaunch and reposition our 'one to one' referral system and processes	Rebranded one to one support with new 'Direct Training' system Devised a process for referrals to ensure timely, appropriate response and packages of support where appropriate. Developed a robust tracking system right through from initial referral and assessment visit to us exiting the support package. Established a clear, measurable way of demonstrating impact for the individuals we support.	Develop our work and support packages on gender, identity and diversity. Work with co-producers and experts with lived experience to prepare a suite of materials to deliver across the county in response to requests for individuals and staff group training.

Training



Building Circles

What we said we would do	What we did	What we are going to do
Develop all training materials to ensure they are engaging, interactive and accessible to all learners with a LD	Redesigned all workshops to be interactive and engaging, incorporating real life relatable scenarios for learners to discuss and work through.	Extend our services to include training for professionals supporting adults with learning disabilities.
Ensure a robust, measurable way of demonstrating impact and behavioural change for the individuals we work over a sustained period.	Developed a robust Direct Training offer, which gathers baseline information to measure impact and progress. Recruited a Training Administrator to ensure consistency to referrers and to increase our ability to record feedback and follow up information.	Recruit a team of Co-Trainers in each locality to improve our carbon footprint and ensure local knowledge and understanding for learners.

Training Workshops



Thank you to all our Learners including participants from Glos Col Cheltenham, Cinderford and Gloucester, PACE, The Gloucestershire Inclusion Hubs, Third Space, Kingfishers, Aldermann Knight and Milestones School



Thank you

Thank you to all our wonderful volunteers for your dedication and hard work. Your contributions make a real difference in the lives of our participants.

We truly appreciate your commitment and support.

Thank you to our funders for your generous support. It has been said that people with learning disabilities are tourists in their own town. Your investment in our organisation enables individuals to experience a true sense of belonging in their community.

We are grateful for your partnership.



Gloucestershire



MAYFIELD HOME TRUST LIMITED

Financial Review

The Financial statements for the year ended 31st March 2024 have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution. The Trustees have complied with their duty to have regard to guidance issued by the Charity Commission on public benefits.

Reference and Administrative Details

Building Circles uses the 'Foundation' Model Constitution of a Charitable Incorporated Organisation of which the only voting members are its charity trustees. The constitution was adopted on the 8 May 2018 and the conversion from an Unincorporated Trust to a Charitable Incorporated Organisation was approved by the Charity Commission on the 29 May 2018, registration number 1178538.

The Organisation's address is: Building Circles, The Mill, Upper Mills Estate Bristol Road, Stonehouse. GL10 2BJ

Trustees

The following Trustees served during the period ended 31 March 2024:

Jon Minall (Chair)

Linda Morris (Treasurer)

Frances Watson

Sophie Ayre

Andy Rozwadowski

Alison Peett (appointed August 2023)

Current Employees

The Trust has employed the following staff on a part-time basis during the accounting year:

Helen Kay, CEO

Louise Waller, Training Manager

Jo Sutherst, Trainer/Administrator

Katy Dundas, Activities and Volunteer Coordinator (resigned April 2023)

Nicky Gamble, Finance Manager

Alice Mansley, Administrative Assistant

Brian Wilcox, Gig Buddies Coordinator

Beth Townsend, Volunteer Coordinator (appointed 15th June 2023)



Financial Results 2023/2024

The financial statements have been prepared in accordance with Note 1 to the Accounts.

The income from donations this year was £4,220 which is significantly better than last year (£1,410 in 2022/23) and back to the 2021/22 levels.

The £120,123 of charitable grants compare well with the £115,768 from 2022/23. Operational costs increased significantly to £162,339 compared with £119,567 in 2022/23. This increase is due to additional staffing for Gig Buddies and Sexual Abuse Prevention Training.

As a result of the excess of expenditure over income the reserves reduced from £138,921 in 2022/23 to £104,549 in 2023/24. This was expected as funding was received late in the previous financial year.

We have continued to implement our five-year funding strategy. This includes tendering for a longer-term contract for Sexual Abuse Prevention in spring 2024. It is anticipated that general fundraising will continue to be a challenge due to the cost-of-living crisis and global unrest.

Post Balance Sheet Events

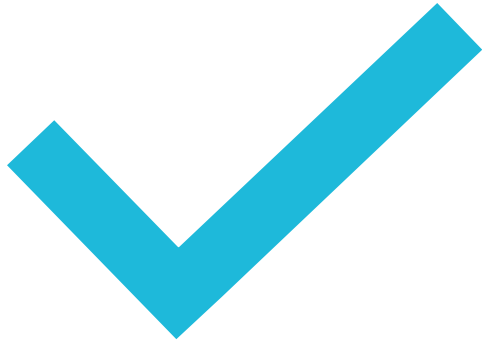
There are no significant post balance sheet events, but it is important that we secure longer term funding in 2024/25.

Funds of £138,921 were carried forward into 2023/24 which is approximately 10 months running costs even without further increases in income if further substantive funding grants are not secured. Even with the drawdown of reserves of £34,372, this has only reduced moderately to £104,549.

The Trustees consider that because of the action taken to control ongoing operating costs and by maintaining a reasonable level of funding, the charity is a going concern. The opportunity to secure longer-term contracts in 2024/25 is welcomed but focus needs to be maintained on the financial strategy.

Detailed budgets and financial controls were approved before the financial year, including a clear fundraising target.

Reserves Policy



The Trustees have adopted a prudent approach to ensure that the Unrestricted Funds Reserve does not fall below a minimum level required to ensure that, if circumstances changed for whatever reason, the Charity could meet its financial obligations and allow the operations of the charity to be funded for at least 2 months without drawing on any Restricted Funds.

The Trustees have agreed that, as the operating costs and staffing levels are being managed within available funds, the minimum level of the general reserve should be maintained at £25,000 with a new maximum set at £50,000. The setting of a maximum will ensure funds are properly applied for the purpose for which they were donated. Free reserves at the year-end were £27,445 (2023 £32,573). There are also several restricted funds that can be applied to staffing costs, which is our biggest expense. Grants that support core costs have been targeted this year.

Economic Risk



The UK economy has an uncertain outlook due to a significant period of high inflation levels and rising interest rates. Although there are some signs of improvement, a general election is due in 2024 and many public services are under threat as we recover from the impact of COVID-19.

This is particularly acute with the cost of fuel which is further exacerbated by the conflict in Ukraine and Gaza. The charity will continue diversifying its sources of income so that it is not reliant on a dominant donor and more emphasis on ongoing funding is planned to cover our recurrent costs and commitments. The lower cost base may not be able to be sustained but improved decision making will ensure maximum effectiveness of additional spending.

Operational Risks

The Trustees recognise there are several inherent risks in providing support services to individuals and running events in the community. There are policies in place to ensure these risks are mitigated by training and risk assessments. In addition, volunteers and staff are trained to monitor and escalate concerns to the appropriate authorities.

The charity continually monitors the effectiveness of its operational policies and their compliance. This includes such areas as data security and confidentiality, health and safety regulations, etc. Procedures are in place to ensure the charity complies with best practice in terms of quality assurance and reviews them regularly to reflect regulatory changes that are applicable to the Charity. Where appropriate, insurance policies are in place to reduce the impact of specific risk liabilities.

Financial Risks

Building Circles is responsible for securely receiving funds from donors, managing cash balances and accounting for costs incurred, and preventing any potential fraud. Financial accounting systems are in place to provide accurate and timely management information and ensure appropriate and transparent controls are in place for each fund.

Regular reviews of the financial data are undertaken throughout the year and additional approval controls are in place over cash and bank transactions. The Financial systems have been moved to an on-line system to improve operational resilience and security. With personnel changes, the opportunity has been taken to review controls and procedures and improve them proportionately.

Linda Morris
Treasurer, May 22nd 2024.



Building Circles

Statement of trustees' responsibilities

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 & Wales/Scotland/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the Trustees and signed on their behalf



Jon Minall
Chair



Linda Morris
Treasurer

07 August 2024
Date:

Independent examiner's report to the trustees of Building Circles

I report to the trustees on my examination of the accounts of Building Circles (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

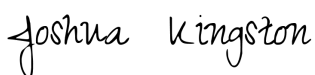
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

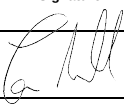


Joshua Kingston, BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

07 August 2024
Date:

Building Circles			Charity Number 1178538		
Statement of Financial Activities for year ended 31 March 2024			Statement of Financial Activities for year ended 31 March 2023		
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year
£	£	£	£	£	£
Income and endowments from: (Note 2)					
Donations and legacies					
3,545	675	4,220	1,410	12,235	13,645
Charitable Activities					
-	120,123	120,123	-	115,768	115,768
Raising Funds					
99	-	99	758	-	758
Investments					
3,524	-	3,524	1,338	-	1,338
Total					
7,168	120,798	127,966	3,506	128,003	131,509
Expenditure on: (Note 3)					
Raising Funds					
-	5,200	5,200	2,275	-	2,275
Charitable Activities					
12,297	144,842	157,139	11,731	105,561	117,292
Total					
12,297	150,042	162,339	14,006	105,561	119,567
Net income / (expenditure)					
-5,128	-29,244	-34,372	-10,500	22,442	11,942
Transfers between funds					
-	-	-	-	-	-
Net Movement in Funds					
-5,128	-29,244	-34,372	-10,500	22,442	11,942
Reconciliation of Funds					
Total funds brought forward					
(Note 9)					
32,573	106,348	138,921	43,073	83,906	126,979
Total funds carried forward (Note 9)					
27,445	77,104	104,549	32,573	106,348	138,921

Building Circles						Charity Number 1178538
Balance Sheet as at 31 March 2024			Balance Sheet as at 31 March 2023			
	Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year
	£	£	£	£	£	£
Fixed assets						
Tangible assets (Note 6)	-	-	-	104	-	104
Total fixed assets	-	-	-	104	-	104
Current assets						
Debtors (Note 7)	546	-	546	429	-	429
Cash at bank and in hand	33,265	77,104	110,369	36,432	106,348	142,780
Total current assets	33,811	77,104	110,915	36,861	106,348	143,209
Creditors: amounts falling due within one year						
(Note 8)	6,366	-	6,366	4,392	-	4,392
Net current assets/(liabilities)	27,445	77,104	104,549	32,469	106,348	138,817
Total assets less current liabilities	27,445	77,104	104,549	32,573	106,348	138,921
Total Net assets	27,445	77,104	104,549	32,573	106,348	138,921
Funds of the Charity						
Unrestricted income funds (Note 9)	27,445		27,445	32,573		32,573
Restricted income funds (Note 9)		77,104	77,104		106,348	106,348
Total Charity funds	27,445	77,104	104,549	32,573	106,348	138,921

Signed by two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
Chair		Jon Minall	07 Aug 2024
Treasurer		Linda Morris	07 Aug 2024

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

The Financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice (SORP) : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and The Charities Act 2011. The accounts (financial statements) have been prepared to give a true and fair view and have departed from the Charities (Accounts and Report) Regulations 2008 only to the extent required to give a true and fair view. This departure involves following the above SORP and FRS 102 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn. The charity is a public benefit entity.

1.2 Reporting of Grant Income and Costs related to fund raising

The 2023/24 income received as Grants specifically for the provision of services has been classified as appropriate under Charitable Activities in line with the 2022/23 accounts. The costs incurred in raising funds (predominantly bid preparation) have been separately disclosed in the 2022/23 and 2023/24 figures.

1.3 Preparation of the accounts on a going concern basis

With a clear approach to fundraising a number of new grants have been secured during 2023/24. Although funds have declined in year, this was primarily due to the Gig Buddies funding being received late in 2022/23 and delays in the service going live. The Charity has been carrying high levels of reserves in the past but the Trustees have agreed that excessive reserves are not conducive to meeting our objectives. Additionally, many grant makers will not provide new grants if reserves are high. We have paid particular attention to staying within our free reserves policy and have focused fundraising on securing grants to cover our core costs. Although one of our main services is being tendered in 2024/25, this is seen as an opportunity to securing a longer term arrangement as it has historically been hand to mouth. We are investing significant staff and Trustee resources to try and secure this service. TUPE applies so in the worse case most of the costs will be shed.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment Income; 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.

No benefits in kind (e.g.office space) were received in 2023/24.

Volunteer help; the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Charity.

1.6 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.7 Governance Costs

Includes costs, where incurred, of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.8 Tangible Fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight-line basis over their estimated useful life of five years from the year of acquisition. Where an asset is purchased on or close to the end of the accounting period, depreciation starts in the next accounting year.

Notes to the accounts (cont)							
Note 2 Analysis of income							
	Income Type	Unrestricted Funds £	Restricted Funds £	Total This year 2023/24 £	Unrestricted Funds £	Restricted Funds £	Total Last year 2022/23 £
Donations	Companies and Private Charitable Foundations	-	-	-	-	12,235	12,235
	Donations	3,545	675	4,220	1,410	-	1,410
	Total	3,545	675	4,220	1,410	12,235	13,645
Other Income	Raising Funds	99	-	99	758	-	758
	Total	99	-	99	758	-	758
Charitable activities	Gloucestershire County Council, South Gloucester Council and the NHS Incl Gov Grants	-	40,807	40,807	-	54,757	54,757
	Companies and Private Charitable Foundations	-	79,316	79,316	-	61,011	61,011
	Total	-	120,123	120,123	-	115,768	115,768
Investment income	Bank Interest	3,524	-	3,524	1,338	-	1,338
	Total	3,524	-	3,524	1,338	-	1,338
Note 3 Analysis of expenses							
	Expense Type	Unrestricted Funds £	Restricted Funds £	Total This year £	Unrestricted Funds £	Restricted Funds £	Total Last year £
Raising Funds	Fundraising costs (Salaries, NI, Pension)	-	5,200	5,200	2,275	-	2,275
	Total	-	5,200	5,200	2,275	-	2,275
Charitable activities	Salaries, NI and pension	1,327	119,454	120,781	-57	89,522	89,465
	Recruitment and payroll fees	914	2,987	3,901	3,440	120	3,560
	Volunteer and staff travel and associated costs	809	10,972	11,781	1,684	10,415	12,099
	Workshop costs	-	-	-	-	282	282
	Office costs, rent, utilities, telephone, postage	835	5,010	5,845	3,503	344	3,847
	Insurance	862	-	862	947	-	947
	Printing and stationery	450	448	898	373	157	530
	Publicity, marketing costs	950	168	1,118	360	-	360
	IT costs	3,330	2,475	5,805	836	383	1,219
	Social inclusion events	869	3,106	3,975	83	1,466	1,549
	Governance costs	1,848	223	2,071	291	2,872	3,163
	Depreciation	104	-	104	271	-	271
	Total	12,297	144,842	157,139	11,731	105,561	117,292

Notes to the accounts		(cont)														
Note 4	Details of certain items of expenditure															
4.1 Trustee Remuneration																
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either the current or previous accounting period.																
4.2 Trustee expenses																
None of the trustees have claimed any expenses from the charity even though they are authorised to claim travel costs to Trustee and other authorised meetings. This applies to both accounting years.																
No training fees nor related travel expenses were waived by a Trustee during either accounting year.																
4.3 Fees for examination of the accounts																
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>£</th><th>£</th></tr><tr><td>1,440</td><td>1,086</td></tr><tr><td>0</td><td>270</td></tr></table>	This year	Last year	£	£	1,440	1,086	0	270						
This year	Last year															
£	£															
1,440	1,086															
0	270															
Independent examiner's fees for reporting on the accounts																
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor																
Note 5	Paid employees															
5.1 Staff Costs																
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>£</th><th>£</th></tr><tr><td>120,453</td><td>87,027</td></tr><tr><td>3,420</td><td>1,128</td></tr><tr><td>2,108</td><td>1,310</td></tr><tr><td>Total staff costs</td><td>125,981</td></tr><tr><td></td><td>89,465</td></tr></table>	This year	Last year	£	£	120,453	87,027	3,420	1,128	2,108	1,310	Total staff costs	125,981		89,465
This year	Last year															
£	£															
120,453	87,027															
3,420	1,128															
2,108	1,310															
Total staff costs	125,981															
	89,465															
Gross wages, salaries and benefits in kind																
Employer's National Insurance costs																
Pension costs (defined contribution scheme)																
No employees had employee benefits in excess of £60,000 (2022/23 none). The employee benefits received by the Charity CEO, Helen Kay, for the year totalled, £41,828. (£34,964 in 2022/23)																
5.2 Average number of full-time equivalent employees in the year																
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>Number</th><th>Number</th></tr><tr><td>Fundraising</td><td>0.1</td></tr><tr><td>Charitable Activities</td><td>3.4</td></tr><tr><td>Total</td><td>3.9</td></tr><tr><td></td><td>3.5</td></tr></table>	This year	Last year	Number	Number	Fundraising	0.1	Charitable Activities	3.4	Total	3.9		3.5		
This year	Last year															
Number	Number															
Fundraising	0.1															
Charitable Activities	3.4															
Total	3.9															
	3.5															
The parts of the charity where the employee works																
Amount of pension contributions recognised as an expense																
		<table><tr><td>£2,108</td><td>£1,310</td></tr></table>	£2,108	£1,310												
£2,108	£1,310															
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.																

Notes to the accounts**Note 6****Tangible fixed assets****6.1 Cost or valuation**

	Fixtures, fittings and equipment	Total
	£	£
Balance brought forward	1,901	1,901
Balance carried forward	1,901	1,901

6.2 Accumulated depreciation and impairment provisions

Basis	SL	
Rate	5Yrs	

Balance brought forward	1,797	1,797
Depreciation charge for year	104	104
Balance carried forward	1,901	1,901

6.3 Net book value

Brought forward	104	104
Carried forward	-	-

Notes to the accounts**Note 7 Debtors and prepayments****Analysis of debtors****Prepayments and accrued income****Total**

Amounts falling due within one year	
This year	Last year
£	£
546	430
546	430

Note 8 Creditors and accruals**Analysis of creditors****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year	
This year	Last year
£	£
3,326	3,036
3,040	1,356
6,366	4,392

Notes to the accounts			(cont)
Note 9 Endowment and restricted income funds			
9.1 Funds held			
Fund Name	Tupe of Fund	Purpose and Restrictions	
Gloucestershire County Council incl:	Restricted	Funding for new activity inclusion project	
Thriving Communities	Restricted	Funding for management, administration and volunteer co-ordinator posts and to increase range of services	
Building Better Lives	Restricted	Funding for management, administration and volunteer co-ordinator posts and to increase range of services	
Sexual Abuse Prevention	Restricted	Funding for identified salary posts and training courses	
Albert Hunt	Restricted	Funding for Christmas Social Event	
Barchester	Restricted	Funding for allotments and workshops	
Barnwood	Restricted	Funding for Gig Buddies project	
Barnwood HK	Restricted	Funding for CEO Salary	
CBC	Restricted	Funding for allotment management	
Clinical Commissioning Group	Restricted	Funding for anti bullying project	
Gloucestershire Community Foundation	Restricted	Funding for allotment management	
Gloucestershire Disability Fund	Restricted	Funding for befriending service	
Gostling	Restricted	Funding for staff salaries	
Grocers	Restricted	Funding for salaries and office expenses	
Henry Smith	Restricted	Funding for salaries and office expenses	
Leathersellers	Restricted	Funding for salaries and office expenses	
Mayfield Home Trust	Restricted	Funding for salaries and office expenses	
National Lottery	Restricted	Funding to expand sex education training	
Sing with Circles	Restricted	Funding for hall hire	
Social Buddies	Restricted	Funding for social buddies projects	
Stonehouse Allotment	Restricted	Funding for Stonehouse allotment	
Thriving Communities	Restricted	Funding for Volunteer co-ordinator salary , allotment and workshops	
Woodland Trust	Restricted	Funding for sexual abuse prevention training	
Workshops	Restricted	Funding for workshops	
Frances' Fund	Unrestricted	Funding for one off projects	
General	Unrestricted	Funding for any purpose principally from donations and grants given without restrictions	
Training fund	Unrestricted	Funding raised from the sale of training sessions outside of specific contracts used for staff training	

Note 9 Funds							
9.2 Fund balances							
Fund names	Fund balances brought forward from 2021/22	Incoming resources 2022/23	Outgoing resources 2022/23	Fund balances carried forward to 2023/24	Incoming resources 2023/24	Outgoing resources 2023/24	Fund balances carried forward to 2024/25
	£	£	£	£	£	£	£
Gloucestershire CC Thriving	3,422	15,000	-15,268	3,154	21,580	-16,110	8,624
Building Better Lives	471	-	-471	-	-	-	-
Sexual Abuse Prevention	13,779	39,757	-13,959	39,577	19,229	-31,552	27,254
Albert Hunt	1,928	2,000	-1,350	2,578	-	-2,066	512
Barchester	480	-	-480	-	-	-	-
Barnwood	132	42,375	-4,584	37,923	15,916	-22,757	31,082
Barnwood - HK Salary	-	-	-	-	22,443	-22,443	-
CBC	1,650	-	-1,206	444	-	-370	74
Clinical Commissioning Group	2,482	-	-2,776	-294	-	-	-294
Gloucestershire Community Foundation	1,799	-	-1,799	-	1,000	-738	262
Gloucestershire Disability Fund	1,500	-	-	1,500	-	-1,500	-
Gostling	5,000	5,000	-5,696	4,304	-	-4,304	-
Grocers	2,979	-	-2,979	-	-	-	-
Henry Smith	7,852	-	-2,381	5,471	-	-5,397	74
Leathersellers	7,858	-	-7,858	-	-	-	-
Mayfield Home Trust	4,962	5,235	-3,114	7,083	8,910	-10,079	5,914
National Lottery	20,895	18,636	-36,816	2,715	29,800	-31,353	1,162
Sing with Circles	1,119	-	-350	769	-	-769	-
Social Buddies	-	-	-	-	1,000	-	1,000
Stonehouse Allotments	-	-	-	-	920	-328	592
Thriving Communities	4,416	-	-4,416	-	-	-	-
Woodland Trust	944	-	-	944	-	-94	850
Workshops	238	-	-57	181	-	-182	-1
Total Restricted	83,907	128,003	-105,560	106,348	120,798	-150,042	77,104
Frances' fund	-	-	-	-	1,000	-372	628
General	40,947	3,506	-14,006	30,447	6,168	-10,013	26,602
Training	2,126	-	-	2,126	-	-1,912	214
Total Unrestricted	43,073	3,506	-14,006	32,573	7,168	-12,297	27,445
Total	126,980	131,509	-119,566	138,921	127,966	-162,338	104,549

9.3 Balance sheets of major funds

Fund names	Total Net Assets & Liabilities 2023/24									Total Net Assets & Liabilities 2022/23								
	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Gloucestershire County Council - Thriving communities	-	-	8,624	-	-	8,624	-	8,624	8,624	-	-	3,154	-	-	3,154	-	3,154	3,154
GCC - Sexual Abuse Prevention	-	-	27,254	-	-	27,254	-	27,254	27,254	-	-	39,575	-	-	39,575	-	39,575	39,575
Albert Hunt	-	-	512	-	-	512	-	512	512	-	-	2,578	-	-	2,578	-	2,578	2,578
Barnwood	-	-	31,081	-	-	31,081	-	31,081	31,081	-	-	37,923	-	-	37,923	-	37,923	37,923
CBC	-	-	74	-	-	74	-	74	74	-	-	444	-	-	444	-	444	444
Clinical Commissioning Group	-	-	-294	-	-	-294	-	-294	-294	-	-	-294	-	-	-294	-	-294	-294
Community Foundation	-	-	262	-	-	262	-	262	262	-	-	-	-	-	-	-	-	-
GDF	-	-	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500	-	1,500	1,500
Gostling	-	-	-	-	-	-	-	-	-	-	-	4,304	-	-	4,304	-	4,304	4,304
Henry Smith	-	-	74	-	-	74	-	74	74	-	-	5,470	-	-	5,470	-	5,470	5,470
Mayfield Home Trust	-	-	5,914	-	-	5,914	-	5,914	5,914	-	-	7,083	-	-	7,083	-	7,083	7,083
National Lottery	-	-	1,162	-	-	1,162	-	1,162	1,162	-	-	2,716	-	-	2,716	-	2,716	2,716
Sing with Circles	-	-	-	-	-	-	-	-	-	-	-	769	-	-	769	-	769	769
Social Buddies	-	-	1,000	-	-	1,000	-	1,000	1,000	-	-	-	-	-	-	-	-	-
Stonehouse Allotments	-	-	592	-	-	592	-	592	592	-	-	-	-	-	-	-	-	-
Woodland Trust	-	-	850	-	-	850	-	850	850	-	-	944	-	-	944	-	944	944
Workshops	-	-	-1	-	-	-1	-	-1	-1	-	-	182	-	-	182	-	182	182
Total Restricted	-	-	77,104	-	-	77,104	-	77,104	77,104	-	-	106,348	-	-	106,348	-	106,348	106,348
Frances Funds	-	-	628	-	-	628	628	-	628	-	-	-	-	-	-	-	-	-
General	-	546	32,423	-3,326	-3,040	26,603	26,603	-	26,603	104	429	34,306	-3,036	-1,356	30,447	30,447	-	30,447
Training	-	-	214	-	-	214	214	-	214	-	-	2,126	-	-	2,126	2,126	-	2,126
Total Unrestricted	-	546	33,265	-3,326	-3,040	27,446	27,445	-	27,445	104	429	36,432	-3,036	-1,356	32,573	32,573	-	32,573
Total	-	546	110,369	-3,326	-3,040	104,549	27,445	77,104	104,549	104	429	142,780	-3,036	-1,356	138,921	32,573	106,348	138,921

Notes to the accounts (cont)				
Note 10 Transactions with related parties				
10.1 Remuneration and benefits				
Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value		
		This year	Last year	
		£	£	
None		None	None	
10.2 Loans				
	Name of trustee or connected party	Legal authority	Amount owing	
			This year	Last year
			£	£
Due to trustees and related parties	None	Not Applicable	None	None
Due from trustees and related parties	None	Not Applicable	None	None
10.3 Other transaction(s) with trustees or related parties				
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year
			£	£
Helen Kay	CEO	Husband is a Director & Shareholder of M.R.G. Systems, landlord of the Charity at below market rent. Additional space taken in 2023/24	4,725	2,729
Frances Watson	Trustee (Founder)	Donation	1,000	None

Accounts



Charity No. 1178538

Building Circles

TRUSTEES REPORT

and

FINANCIAL STATEMENTS

For the year ended

31 March 2023

TRUSTEES REPORT For the year ended 31 March 2023

1. Report of the Trustees

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The Financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution. The Trustees have complied with their duty to have regard to guidance issued by the Charity Commission on public benefits.

2. Reference and Administrative Details

Building Circles uses the 'Foundation' Model Constitution of a Charitable Incorporated Organisation of which the only voting members are its charity trustees. The constitution was adopted on the 8 May 2018 and the conversion from an Unincorporated Trust to a Charitable Incorporated Organisation was approved by the Charity Commission on the 29 May 2018, registration number 1178538.

The Organisation's address is:
Cranwood, Lower Washwell Lane, Painswick, GL6 6XW

3. Structure, Governance and Management

The first trustees were appointed under the Foundation constitution on 8 May 2018. Apart from the first charity trustees, every trustee must be appointed for a term of four years by a resolution passed at a properly convened meeting of the charity trustees. 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. New trustees are usually recruited through the agency of existing members of the board.

The following Trustees served during the period ended 31 March 2023:

Frances Watson (Chair)
Linda Morris (Treasurer)
Craig Pumfrey (resigned June 2022)
Sophie Ayre
Jon Minall
Andy Rozwadowski

The Accounts have been independently examined by:

Ed Marsh, FCA, DChA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Building Circles

Bankers to the Trust are:

Unity Trust Bank plc,
9, Brindley Place, Birmingham, B1 2HB

The Trust has employed the following staff on a part-time basis during the accounting year:

Helen Kay, CEO
Louise Worgan, Training Manager (Resigned 8th July 2022)
Louise Waller, Training Manager (Appointed 6th September 2022)
Jo Sutherst, Trainer/Administrator
Katy Dundas, Activities and Volunteer Coordinator
Nicky Gamble, Finance Manager
Alice Mansley, Administrative Assistant (appointed 9th January 2023)
Brian Wilcox, Gig Buddies Coordinator (appointed 13th March 2023)

4 Objectives and Activities

The objectives of the Trust are:

The promotion of social inclusion amongst those who may have additional sensory or communication disabilities and who are socially excluded from society, or parts of society, because of their disability. To enable them to experience more fulfilling lives through such training, education and services as the Trustees deem appropriate.

The relief of those in need with learning disabilities to enable them to live safer lives through the provision of training to protect them from abuse in their communities.

4.1 Empowering socially isolated people with learning disabilities.

In achieving this objective, the Trust seeks to provide friendship and support to individuals with learning disabilities, which may be severe in nature. These individuals, known as our focus people, will have been identified in conjunction with the relevant statutory agencies or referred to us by their carers. Friendships are established by trained volunteers who are matched with focus people with similar interests. Building Circles also aims to encourage peer group friendships to enable people to develop wider circles of contacts in their communities.

As our charity developed, the number of people referred to us exceeds the number of volunteers available. We are active members of the Gloucestershire Learning Disability Partnership Board and work closely with many other organisations, including Gloucestershire County Council (GCC), the NHS, Gloucestershire Constabulary, GlosCol, Inclusion Gloucestershire, the University of Gloucestershire, Gloucestershire Social Services, and many local disability charities.

4.2 Enabling people with learning disabilities in Gloucestershire to lead safer lives.

In 2015, people with learning disabilities informed Building Circles that one of the factors contributing to their isolation is the bullying they experience from school children on public transport and in public places. In response to this, we developed a workshop to enable children to understand the distress bullying causes. We recruited co-trainers with experience of bullying by school children to deliver training in secondary schools across Gloucestershire.

Building Circles

In 2016, Building Circles was given the opportunity to develop and run training for all people with learning disabilities in Gloucestershire to help protect them from sexual abuse. It is delivered in ways appropriate to the understanding of the participants. One of the tutors has learning disabilities herself. Further training packages have now been developed.

5. Activities and Achievements in 2022/23

Without exception, a referral to our service will state that the individual is lonely, with this condition affecting their wellbeing as significantly as any barriers attributed to disability. Our wide-reaching impact is achieved through the five, distinct yet interlinked, functions of our charity:

- Matched Friendships – to introduce participants and volunteers by shared interest or location to go out and enjoy activities together.
- Training - to increase skills, knowledge, and confidence around accessing the community safely and how to make healthier choices in life.
- Social Events - to have fun and meet new friends.
- Group Led Activity Workshops - (including two allotments) to introduce new skills and interests and signpost to existing community groups and opportunities.
- Gig Buddies – to stay out late, have fun and go to live music events with a buddy.

The guiding focus of our work is:

Connecting people with learning disabilities to volunteers with shared interest to expand their friendship circles and to enjoy mainstream cultural activities.

Training and upskilling people with learning disabilities to understand how to stay safe in their community and online, how to have a voice and advocate for themselves and be more in control of their own health and wellbeing.

Supporting people with learning disabilities to access areas of personal interest to them with people other than family members and paid staff.

We were enormously proud to be recently described by an Expert by Experience as “the people who keep the importance of friendship on the table in the County.”

Referrals to our service come from Clinical Psychologists, the GCC Learning Disability Operations Team, Support Workers, Family members and Carers, Social Prescribers, Learning Disability Nurses, and Self Referrers. Sadly, referral rates far outweigh the number of new Volunteers coming forward. Creative approaches to increasing our capacity in conjunction with volunteer recruitment is a priority.

5.1 Focus People

Building Circles has over 200 people with learning disabilities on our database. We have 21 matched friendships as well as friendships that focus people have generated among themselves. Contact between focus people and their volunteers has resumed. Sadly, we lost 6 of our friends with learning disabilities during Covid. We continue to manage a waiting list for our matched friendship service, but recruiting new volunteers is proving more challenging than pre-pandemic.

Building Circles

5.2 Volunteers

We currently have 30 regular volunteers who are matched with focus people or help at the allotments and with other activities. The length of the friendships ranges between six months and twelve years.

5.3 Social Events

Our programme of social activities for people with learning disabilities, their carers and volunteers used to run on a two-monthly basis, involving large groups of people each time. We now hold smaller gatherings in line with our post COVID-19 Policy. In 2022 we held two skittles lunches, a canal trip, a Christmas party, and a Valentine party, and ran two taster courses of 6 sessions each in Cheltenham and Stroud. To facilitate peer group friendship, we arranged a coffee morning drop-in session in Stonehouse, but this was not successful. It is hoped to try this again at a different venue.

5.4 Hobby Workshops

Our Cheltenham cookery workshop re-commenced in October 2022 at the WI Hall, Prestbury, Cheltenham.

5.5 Care-to-Grow Gardening Project

The allotments in Quedgeley and Prestbury reopened in April 2022. They are well supported by volunteers and focus people and produce good crops. They also provide welcome opportunities for socialising.

5.6 Gig Buddies

Building Circles was successful in their bid to bring the highly successful franchise 'Gig Buddies' to Gloucestershire and in March 2023 appointed our first Gig Buddies Coordinator.

5.7 Emotional Wellbeing Training Package

Referrals to our training, and feedback received during training sessions has highlighted a need to move forward, not forgetting the pandemic, but enabling people to move on with their lives. There is still a great need for support with wellbeing and packages of support in the form of workshops on wellbeing and mindfulness are now being delivered. In response, our Mindfulness and Wellbeing packages have been reviewed and redesigned into a more practical workshop format which allows time for reflective thought on feelings and emotions. We support people with how to deal with times in their lives when they are anxious or worried and equip them with a range of coping strategies and techniques. These new sessions have been very well received.

5.8 Sexual Abuse Prevention Courses and additional Training Packages

All the training since September 2022 has been delivered face to face as opposed to online, either in group or one to one sessions, according to need. From April 2022 to April 2023 training has been delivered to over 1500 participants. The packages of training have been redesigned, moving away from PowerPoint to a more interactive and small group discussion format. We now have tailor made packages of training which are more workshop focused, allowing for greater interaction, discussion and group or

Building Circles

individual participation. The feedback we have received is that this revised method is achieving greater and longer lasting outcomes for the individual.

In addition to our ongoing collaboration with GlosCol, training continues to be delivered in groups settings. These include:

Gloucestershire Inclusion Hub in Gloucester, Cheltenham, and the Forest of Dean
3rd Space (new training)
Raynsford Care
Oakley Adult Opportunity Centre
Milestones School
Alderman Knight School
National Star College
PACE

Our bespoke training packages include:

Sexual abuse prevention
Basic sex education
Sexual orientation
Drug abuse awareness
Financial abuse prevention
Internet safety
Healthy friendships
Healthy relationships
Self-advocacy
Racism and hate crime
Prevent – various differentiated packages covering extremism, radicalization and terrorism
Wellbeing and mindfulness
Bereavement and grief

The training packages; men's health, women's health and menopause are not currently being delivered and we have not received requests for these.

We are currently developing a more robust system to measure the impact of our training. This will involve all participants at the point of training and at set intervals post training to measure sustainability and longer-term impact for those individuals in their communities. We are currently trailing this with all Gloucestershire College campuses. It is vital we measure the impact of the work we are doing as charity to ensure we secure funding going forward from both Gloucestershire County Council, National Lottery, and any other organisations we may bid to for funding.

5.9 Sex Education

While providing training on sexual abuse prevention it became apparent that many people with learning disabilities have little understanding of sex and how their bodies work. A grant from the National Lottery in 2019 enabled Building Circles to set up basic sex education workshops.

Now that we are back to delivering all of our training face to face we are delivering this training across the county, to all Gloucestershire College campuses as well as to individuals through website referrals and word of mouth.

Building Circles

6. Contribution of Volunteers

Our volunteers, who are matched with focus people in general spend two to four hours per month with them. Other volunteers help at events and the allotments.

The Chair spends the equivalent of six days a month on Circles matters, the Treasurer spends the equivalent of 2 days a month supporting service delivery and financial management respectively. Additional time is required for accounts preparation. Other Trustees have supported the CEO and the Chair in various capacities for 1 day per month.

The value of this time donated by Volunteers and Trustees supports the operational costs of the charity to the value of approximately £50,000 per annum.

7. How we measure performance

Our performance is measured by feedback from the focus people themselves, either spontaneously, during discussion with more verbally able individuals, or from comments from carers and volunteers speaking on behalf of the focus people. In February 2023 we held a Development Day with staff, volunteers and focus people and collected valuable feedback.

Contact with volunteers helps us monitor how individual friendships are developing and we often hear comments that the focus people enjoy the activities they share, are happier, more relaxed, and more inclined to take an active role.

Through our contact with families and residential homes we monitor any problems or issues that arise. Family members and staff tell us that these friendships make a significant difference in the wider lives of the focus people, evidenced by increasing confidence, independence, and general wellbeing.

Our performance is also measured by our funders, who require regular feedback on agreed goals. We have regular meetings with our primary funders; Gloucestershire County Council and the National Lottery Reaching Communities Fund.

8. Other Achievements in 2022

Building Circles now has a permanent office in Stonehouse, secured at a significantly reduced rent of £2,700 per annum.

The address is The Mill, Upper Mills Estate, Bristol Road, Stonehouse, GL10 2BT.

9. Future direction of the Organisation

The following actions are planned:

- Build up our volunteer base and fully resume core social activities.
- Embed co-production across all activities Building Circles designs and delivers.
- Develop better systems for monitoring and understanding the impact of our activities.
- Broaden our offer to include supporting groups of friends as well as the 1:1 friendships that we continue to support.
- Look at new opportunities for development in line with the Charity's vision and overall needs of people with learning disabilities in the County.
- Explore the potential for our training to generate income that can contribute to the core costs of our charitable activities.
- Continue to prioritise fundraising for core costs.
- Continue accessing Corporate Sponsorship from local businesses.

Building Circles

- Project a clearer identity for Building Circles through publicity, marketing, and social media.
- Collaborate with charities with similar aims to share ideas and develop joint bids.
- Continue to be ambassadors for people with learning disabilities in our own communities.
- Continue to offer paid employment and skills development to people with learning disabilities by careful mentoring and support.

10. Financial Review

10.1 Financial results

The financial statements have been prepared in accordance with Note 1 to the Accounts.

The income from donations this year was £1,410 which is once again significantly lower than last year (£5,758 in 2021/22). The total grants of £12,235 plus charitable activity grants of £115,768 (128,003) show a significant increase from 2021/22 (£73,653) due to the new Gig Buddies Project. Operational costs reduced slightly to £119,567 (£126,112 in 2021/22). As a result of the excess of income over expenditure the reserves increased from £126,979 in 2021/22 to £138,921 in 2022/23. A five-year funding strategy has been developed to create a more secure mixture of funding sources to bring funding and expenditure more into balance. It is anticipated that general fundraising will continue to be a challenge due to the cost-of-living crisis and the war in Ukraine.

10.2 Post Balance sheet impact of COVID-19

Although the impact of COVID-19 has significantly reduced, the Trustees continue to be vigilant regarding the residual impact on our client group and the vulnerability of people with learning difficulties to the disease.

There are no significant post balance sheet events in the current year although the current level of inflation in the UK may impact on ongoing costs and pay in the coming accounting year.

Funds of £126,979 were carried forward into 2022/23 which is approximately 12 months running costs even if further substantive funding grants are not secured. With the new income streams secured in 2022/23, this has increased to £138,921, although some income has been received ahead of significant expenditure on the projects. The Trustees consider that because of the action taken to minimise ongoing operating costs during the pandemic and by improving the recurrent level of funding, the charity is a going concern. Further resumption of operations in 2023/24 will increase costs, but a more robust financial strategy will improve fund availability. Detailed budgets and financial controls have been implemented in the last year.

10.4 Reserves Policy

The Trustees have adopted a prudent approach to ensure that the Unrestricted Funds Reserve does not fall below a minimum level required to ensure that, if circumstances changed for whatever reason, the Charity could meet its financial obligations and allow the operations of the charity to be funded for at least 2 months without drawing on any Restricted Funds.

The Trustees have agreed that, as the operating costs and staffing levels have been maintained at a consistent level and controls over staff and other costs has been improved, the minimum level of the general reserve should be maintained at £25,000 with a new maximum set at £50,000. The setting of a

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maximum will ensure funds are properly applied for the purpose for which they were donated. Free reserves at the year-end were £30,343 (2022: £40,572). There are also several restricted funds that can be applied to staffing costs, which is our biggest expense.

The financial statements have been prepared in accordance with Note 1 to the Accounts.

11. Risk Assessment

11.1 COVID-19

Although there are still risks, the impact of the COVID-19 is reducing as restrictions have ended. The charity has restarted operations on a modified basis but is vigilant for new variants and local surges in case numbers. This is particularly important due to the vulnerability of the focus group. Reliance on the Coronavirus Job Support Scheme has ceased. Restrictions and home working negatively impacted on staff and the risk of retaining key employees remains. There is a need to rebuild funds in line with the five-year funding strategy.

11.2 Economic Risks

The UK economy has an uncertain outlook due to the emergence of high inflation levels and rising interest rates as a serious threat as we recover from the impact of COVID-19. This is particularly acute with the cost of fuel which is further exacerbated by the conflict in Ukraine. The charity will continue diversifying its sources of income so that it is not reliant on a dominant donor and more emphasis on ongoing funding is planned to cover our recurrent costs and commitments. The lower cost base may not be able to be sustained but improved decision making will ensure maximum effectiveness of additional spending.

11.3 Operational Risks

The Trustees recognise there are several inherent risks in providing support services to individuals and running events in the community. There are policies in place to ensure these risks are mitigated by training and risk assessments. In addition, volunteers and staff are trained to monitor and escalate concerns to the appropriate authorities.

The charity continually monitors the effectiveness of its operational policies and their compliance. This includes such areas as data security and confidentiality, health and safety regulations, etc. Procedures are in place to ensure the charity complies with best practice in terms of quality assurance and reviews them regularly to reflect regulatory changes that are applicable to the Charity. Where appropriate, insurance policies are in place to reduce the impact of specific risk liabilities.

11.4 Financial Risks

Building Circles is responsible for securely receiving funds from donors, managing cash balances and accounting for costs incurred, and preventing any potential fraud. Financial accounting systems are in place to provide accurate and timely management information and ensure appropriate and transparent controls are in place for each fund. Regular reviews of the financial data are undertaken throughout the year and additional approval controls are in place over cash and bank transactions. The Financial systems have been moved to an on-line system to improve operational resilience and security. With personnel changes, the opportunity has been taken to review controls and procedures and improve them proportionately.

Building Circles

11.5 With Thanks to our Funders

We are extremely grateful to the following funders who enable us to deliver our projects.

Gloucestershire County Council for our Abuse Prevention Training.

National Lottery Reaching Communities Fund for our Basic Sex Education work.

Gloucestershire County Council, Thriving Communities for our work with matched friendships.

Barnwood Trust and the Gloucestershire Integrated Care Board for the Gig Buddies Project.

Mayfield Home Trust for our social events.

Albert Hunt Trust and Edward Gosling Foundation for support with our operating costs.

Approved by the Trustees and signed on their behalf: Jul 28 2023

Chair

Frauces Watson

Treasurer

Linda Morris

Building Circles

Accounts for the year ended 31 March 2023

Independent examiner's report to the trustees of Building Circles in Gloucestershire

I report to the trustees on my examination of the accounts of Building Circles (the Charity) for the year ended 31 March 2022, which are set out on pages 2 to 22.

Respective responsibilities of trustees and examiner

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Ed Marsh, FCA, DChA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR



Jul 28 2023

Date:

Building Circles			Charity Number 1178538		
Statement of Financial Activities for year ended 31 March 2023			Statement of Financial Activities for year ended 31 March 2022		
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year
£	£	£	£	£	£
Income and endowments from: (Note 2)					
Donations and legacies	1,410	12,235	13,645	16,245	24,398
Charitable Activities	-	115,768	115,768	-1,496	40,264
Investments	1,338	-	1,338	83	-
Raising Funds	758	-	758		
Total	3,506	128,003	131,509	14,832	64,662
Expenditure on: (Note 3)					
Raising Funds	2,275	-	2,275	3,487	-
Charitable Activities	11,731	105,561	117,292	9,525	113,100
Total	14,006	105,561	119,567	13,012	113,100
Net income / (expenditure)	-10,500	22,442	11,942	1,820	-48,438
Transfers between funds	-	-	-	-	-
Net Movement in Funds	-10,500	22,442	11,942	1,820	-48,438
Reconciliation of Funds					
Total funds brought forward	43,073	83,906	126,979	41,253	132,344
Total funds carried forward	32,573	106,348	138,921	43,073	83,906

Building Circles						Charity Number 1178538
Balance Sheet as at 31 March 2023			Balance Sheet as at 31 March 2022			
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year	
£	£	£	£	£	£	
Fixed assets						
Tangible assets	(Note 6)					
		104	375	-	375	
Total fixed assets		104	375	-	375	
Current assets						
Debtors	(Note 7)	429	914	-	914	
Cash at bank and in hand		36,432	44,401	84,821	129,222	
Total current assets		36,861	45,315	84,821	130,136	
Creditors: amounts falling due within one year (Note 8)		4,392	2,617	915	3,532	
Net current assets/(liabilities)		32,469	42,698	83,906	126,604	
Total assets less current liabilities		32,573	43,073	83,906	126,979	
Total Net assets		32,573	43,073	83,906	126,979	
Funds of the Charity						
Unrestricted income funds		32,573	43,073		43,073	
Restricted income funds	(Note 10)	106,348	106,348	83,906	83,906	
Total Charity funds		32,573	43,073	83,906	126,979	

Signed by two trustees on behalf of all the
trustees
Chair

Treasurer

Signature	Print Name	Date of approval
<i>Frances Watson</i>	Frances Watson	Jul 28 2023
<i>Linda Morris</i>	Linda Morris	Jul 28 2023

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

The financial statements have been prepared in accordance with the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

1.2 Reporting of Grant Income and Costs related to fund raising

The 2022/23 income received as Grants specifically for the provision of services has been classified as appropriate under Charitable Activities in line with the 2021/22 accounts. The costs incurred in raising funds (predominantly bid preparation) have been separately disclosed in the 2021/22 and 2022/23 figures. Costs during COVID -19 were disproportionate as many donations and unrestricted grants fell significantly in both accounting years.

1.3 Preparation of the accounts on a going concern basis

The Coronavirus Job Retention Scheme was used extensively to protect the Charities resources during 2020/21 when close contact activity was not possible. This petered out in early 2021/22 as restrictions reduced. Funds of £127k were brought forward from 2021/22. We have continued to operate flexibly as restrictions have allowed including on-line training and wider use of social media. With the healthy fundholding and a clear fundraising strategy the charity is a going concern. Many cost improvements have been made during the year and will continue into 2023/24. New funding for the Gig Buddies project and the expansion of the training programme will set us in good stead for the coming year.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income, 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.

No benefits in kind (e.g. office space) were received in 2022/23.

Volunteer help; the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Charity.

1.6 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.7 Governance Costs

Includes costs, where incurred, of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.8 Tangible Fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight-line basis over their estimated useful life of five years from the year of acquisition. Where an asset is purchased on or close to the end of the accounting period, depreciation starts in the next accounting year.

Notes to the accounts					(cont)		
Note 2	Analysis of income						
	Income Type	Unrestricted Funds £	Restricted Funds £	Total This year 2022/23 £	Unrestricted Funds £	Restricted Funds £	Total Last Year 2021/22 £
Donations	Companies and Private Charitable Foundations	-	12,235	12,235	7,402	27,483	34,885
	Coronavirus Job Support Scheme	-	-	-	3,085	-3,085	-
	Donations	1,410	-	1,410	5,758	-	5,758
	Total	1,410	12,235	13,645	16,245	24,398	40,643
Raising Funds	Fundraising Income	758	-	758	-	-	-
	Total	758	-	758	-	-	-
Charitable activities	Gloucestershire County Council, South Gloucester Council and the NHS	-	54,757	54,757	-1,496	40,264	38,768
	Companies and Private Charitable Foundations	-	61,011	61,011	-	-	-
	Total	-	115,768	115,768	-1,496	40,264	38,768
Investment income	Bank Interest	1,338	-	1,338	83	-	83
	Total	1,338	-	1,338	83	-	83
Note 3	Analysis of expenses						
	Expense Type	Unrestricted Funds £	Restricted Funds £	Total This year £	Unrestricted Funds £	Restricted Funds £	Total Last year £
Raising Funds	Fundraising costs (Salaries, NI, Pension)	2,275	-	2,275	3,487	-	3,487
	Total	2,275	-	2,275	3,487	-	3,487
Charitable activities	Salaries, NI and pension	-57	89,522	89,465	-126	99,712	99,586
	Recruitment and payroll fees	3,440	120	3,560	1,479	219	1,698
	Volunteer and staff travel and associated costs	1,684	10,415	12,099	1,540	6,087	7,627
	Workshop costs	-	282	282	368	383	751
	Office costs, rent, utilities, telephone, postage	3,503	344	3,847	234	4,505	4,739
	Insurance	947	-	947	1,127	-	1,127
	Printing and stationery	373	157	530	215	158	373
	Publicity, marketing costs	360	-	360	912	118	1,030
	IT costs	836	383	1,219	513	1,859	2,372
	Social inclusion events	83	1,466	1,549	220	59	279
	Governance costs	291	2,872	3,163	2,582	-	2,582
	Depreciation	271	-	271	461	-	461
	Total	11,731	105,561	117,292	9,525	113,100	122,625

Notes to the accounts		(cont)															
Note 4	Details of certain items of expenditure																
4.1 Trustee Remuneration																	
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either the current or previous accounting period.																	
4.2 Trustee expenses																	
None of the trustees have claimed any expenses from the charity even though they are authorised to claim travel costs to Trustee and other authorised meetings. This applies to both accounting years.																	
No training fees nor related travel expenses were waived by a Trustee during either accounting year.																	
4.3 Fees for examination of the accounts																	
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>£</th><th>£</th></tr><tr><td>Independent examiner's fees for reporting on the accounts</td><td>1,086</td></tr><tr><td>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</td><td>240</td></tr></table>	This year	Last year	£	£	Independent examiner's fees for reporting on the accounts	1,086	Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	240							
This year	Last year																
£	£																
Independent examiner's fees for reporting on the accounts	1,086																
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	240																
Note 5		Paid employees															
5.1 Staff Costs																	
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>£</th><th>£</th></tr><tr><td>Gross wages, salaries and benefits in kind</td><td>87,027</td></tr><tr><td>Employer's National Insurance costs</td><td>1,128</td></tr><tr><td>Pension costs (defined contribution scheme)</td><td>1,310</td></tr><tr><td>Total staff costs</td><td>89,465</td></tr></table>	This year	Last year	£	£	Gross wages, salaries and benefits in kind	87,027	Employer's National Insurance costs	1,128	Pension costs (defined contribution scheme)	1,310	Total staff costs	89,465			
This year	Last year																
£	£																
Gross wages, salaries and benefits in kind	87,027																
Employer's National Insurance costs	1,128																
Pension costs (defined contribution scheme)	1,310																
Total staff costs	89,465																
No employees had employee benefits in excess of £60,000 (2021/22 none). The employee benefits received by the Charity CEO, Helen Kay, for the year totalled, £34,964. (£27,732 in 2021/22)																	
5.2 Average number of full-time equivalent employees in the year																	
		<table><tr><th></th><th>This year</th><th>Last year</th></tr><tr><th></th><th>Number</th><th>Number</th></tr><tr><td>Fundraising</td><td>0.1</td><td>0.1</td></tr><tr><td>Charitable Activities</td><td>3.4</td><td>3.7</td></tr><tr><td>Total</td><td>3.5</td><td>3.8</td></tr></table>		This year	Last year		Number	Number	Fundraising	0.1	0.1	Charitable Activities	3.4	3.7	Total	3.5	3.8
	This year	Last year															
	Number	Number															
Fundraising	0.1	0.1															
Charitable Activities	3.4	3.7															
Total	3.5	3.8															
The parts of the charity where the employee works																	
Amount of pension contributions recognised as an expense																	
		<table><tr><td>£1,310</td><td>£2,966</td></tr></table>	£1,310	£2,966													
£1,310	£2,966																
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.																	

Notes to the accounts						(cont)
Note 6	Tangible fixed assets					

6.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	1,901	-	1,901
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	1,901	-	1,901

6.2 Accumulated depreciation and impairment provisions

Basis	None	None	None	SL	None	
Rate	None	None	None	5Yrs	None	

Balance brought forward	-	-	-	1,526	-	1,526
Depreciation charge for year	-	-	-	271	-	271
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	1,797	-	1,797

6.3 Net book value

Brought forward	-	-	-	375		375
Brought carried forward	-	-	-	104	-	104

Notes to the accounts		(cont)	
Note 7	Debtors and prepayments		
Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year
	This year £	Last year £	This year £
Prepayments and accrued income		430	914
		-	-
Total		430	914
		-	-
Note 8	Creditors and accruals		
Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year
	This year £	Last year £	This year £
Other creditors		3,036	2,152
		-	-
Accruals and deferred income		1,356	1,380
		-	-
Total		4,392	3,532
		-	-

Notes to the accounts			(cont)
Note 9 Funds			
9.1 Fund descriptions			
Fund Name	Tupe of Fund	Purpose and Restrictions	
Gloucestershire County Council incl:	Restricted	Funding for new activity inclusion project	
Building Better Lives	Restricted	Funding for management, administration and volunteer co-ordinator posts and to increase range of services	
Sexual Abuse Prevention	Restricted	Funding for identified salary posts and training courses	
Albert Hunt	Restricted	Funding for Christmas Social Event	
Barchester	Restricted	Funding for allotments and workshops	
Barnwood	Restricted	Funding for Gig Buddies project	
CBC	Restricted	Funding for allotment management	
Clinical Commissioning Group	Restricted	Funding for anti bullying project	
Gloucestershire Community Foundation	Restricted	Funding for allotment management	
Gloucestershire Disability Fund	Restricted	Funding for befriending service	
Gostling	Restricted	Funding for staff salaries	
Grocers	Restricted	Funding for salaries and office expenses	
Henry Smith	Restricted	Funding for salaries and office expenses	
Leathersellers	Restricted	Funding for salaries and office expenses	
Mayfield Home Trust	Restricted	Funding for salaries and office expenses	
National Lottery	Restricted	Funding to expand sex education training	
Sing with Circles	Restricted	Funding for hall hire	
South Gloucestershire	Restricted	Funding for new activity inclusion project	
Thriving Communities	Restricted	Funding for Volunteer co-ordinator salary , allotment and workshops	
Woodward Trust	Restricted	Funding for sexual abuse prevention training	
Workshops	Restricted	Funding for workshops	
General	Unrestricted	Funding for any purpose principally from donations and grants given without restrictions	

Notes to the accounts											(cont)
Note 9 Funds											
9.2 Fund balances											
Fund names	Fund balances brought forward from 2020/21	Incoming resources 2021/22	Outgoing resources 2021/22	Transfers 2021/22	Gains and losses 2021/22	Fund balances carried forward to 2022/23	Incoming resources 2022/23	Outgoing resources 2022/23	Transfers 2022/23	Gains and losses 2022/23	Fund balances carried forward from 2022/23
	£	£	£	£	£	£	£	£	£	£	£
Gloucestershire County Council	-	35,000	-31,578	-	-	3,422	15,000	-15,268	-	-	3,154
Building Better Lives	12,838	-	-12,367	-	-	471	-	-471	-	-	-
Sexual Abuse Prevention	10,849	18,000	-15,070	-	-	13,779	39,757	-13,959	-	-	39,577
Albert Hunt	2,000	-	-72	-	-	1,928	2,000	-1,350	-	-	2,578
Barchester	480	-	-	-	-	480	-	-480	-	-	-
Barnwood	132	-	-	-	-	132	42,375	-4,584	-	-	37,923
CBC	1,650	-	-	-	-	1,650	-	-1,206	-	-	444
Clinical Commissioning Group	17,511	-	-15,029	-	-	2,482	-	-2,776	-	-	-294
Community Foundation	1,831	-	-32	-	-	1,799	-	-1,799	-	-	-
Gloucestershire Disability Fund	1,500	-	-	-	-	1,500	-	-	-	-	1,500
Gostling	5,000	-	-	-	-	5,000	5,000	-5,696	-	-	4,304
Grocers	2,979	-	-	-	-	2,979	-	-2,979	-	-	-
Henry Smith	7,852	-	-	-	-	7,852	-	-2,382	-	-	5,470
Leathersellers	6,497	10,000	-8,639	-	-	7,858	-	-7,858	-	-	-
Mayfield Home Trust	4,962	-	-	-	-	4,962	5,235	-3,114	-	-	7,083
National Lottery	45,986	-	-25,091	-	-	20,895	18,636	-36,816	-	-	2,715
Sing with Circles	1,119	-	-	-	-	1,119	-	-350	-	-	769
South Gloucestershire	3,442	1,661	-5,103	-	-	-	-	-	-	-	-
Thriving Communities	4,533	-	-117	-	-	4,416	-	-4,416	-	-	-
Woodward Trust	944	-	-	-	-	944	-	-	-	-	944
Workshops	239	1	-2	-	-	238	-	-57	-	-	181
Total Restricted	132,344	64,662	-113,100	-	-	83,907	128,003	-105,561	-	-	106,349
Community Pride	-	-	-	-	-	-	-	-	-	-	-
General	39,682	14,277	-13,012	-	-	40,947	3,506	-14,006	-	-	30,447
Training	1,571	555	-	-	-	2,126	-	-	-	-	2,126
Total Unrestricted	41,253	14,832	-13,012	-	-	43,073	3,506	-14,006	-	-	32,573
Total	173,597	79,494	-126,112	-	-	126,980	131,509	-119,567	-	-	138,922

9.3 Balance sheets of major funds

Fund names	Total Net Assets & Liabilities 2022/23									Total Net Assets & Liabilities 2021/22								
	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Gloucestershire County Council	-	-	3,154	-	-	3,154	-	3,154	3,154	-	-	3,422	-	-	3,422	-	3,422	3,422
Building Better Lives	-	-	-	-	-	-	-	-	-	-	-	905	-	-434	471	-	471	471
Sexual Abuse Prevention	-	-	39,575	-	-	39,575	-	39,575	39,575	-	-	14,009	-	-230	13,779	-	13,779	13,779
Albert Hunt	-	-	2,578	-	-	2,578	-	2,578	2,578	-	-	1,928	-	-	1,928	-	1,928	1,928
Barchester	-	-	-	-	-	-	-	-	-	-	-	480	-	-	480	-	480	480
Barnwood	-	-	37,923	-	-	37,923	-	37,923	37,923	-	-	132	-	-	132	-	132	132
CBC	-	-	444	-	-	444	-	444	444	-	-	1,650	-	-	1,650	-	1,650	1,650
Clinical Commissioning Group	-	-	-294	-	-	-294	-	-294	-294	-	-	2,482	-	-	2,482	-	2,482	2,482
Community Foundation	-	-	-	-	-	-	-	-	-	-	-	1,799	-	-	1,799	-	1,799	1,799
GDF	-	-	1,500	-	-	1,500	-	1,500	1,500	-	-	1,500	-	-	1,500	-	1,500	1,500
Gostling	-	-	4,304	-	-	4,304	-	4,304	4,304	-	-	5,000	-	-	5,000	-	5,000	5,000
Grocers	-	-	-	-	-	-	-	-	-	-	-	2,979	-	-	2,979	-	2,979	2,979
Henry Smith	-	-	5,470	-	-	5,470	-	5,470	5,470	-	-	7,852	-	-	7,852	-	7,852	7,852
Leathersellers	-	-	-	-	-	-	-	-	-	-	-	7,858	-	-	7,858	-	7,858	7,858
Mayfield Home Trust	-	-	7,083	-	-	7,083	-	7,083	7,083	-	-	4,962	-	-	4,962	-	4,962	4,962
National Lottery	-	-	2,716	-	-	2,716	-	2,716	2,716	-	-	21,015	-	-120	20,895	-	20,895	20,895
Sing with Circles	-	-	769	-	-	769	-	769	769	-	-	1,119	-	-	1,119	-	1,119	1,119
South Gloucestershire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Thriving Communities	-	-	-	-	-	-	-	-	-	-	-	4,416	-	-	4,416	-	4,416	4,416
Woodward Trust	-	-	944	-	-	944	-	944	944	-	-	944	-	-	944	-	944	944
Workshops	-	-	182	-	-	182	-	182	182	-	-	369	-	-131	238	-	238	238
Total Restricted	-	-	106,348	-	-	106,348	-	106,348	106,348	-	-	84,821	-	-915	83,906	-	83,906	83,906
General	104	429	34,306	-3,036	-1,356	30,447	30,447	-	30,447	375	914	42,275	-2,152	-465	40,947	40,947	-	40,947
Training	-	-	2,126	-	-	2,126	2,126	-	2,126	-	-	2,126	-	-	2,126	2,126	-	2,126
Total Unrestricted	104	429	36,432	-3,036	-1,356	32,573	32,573	-	32,573	375	914	44,401	-2,152	-465	43,073	43,073	-	43,073
Total	104	429	142,780	-3,036	-1,356	138,921	32,573	106,348	138,921	375	914	129,222	-2,152	-1,380	126,979	43,073	83,906	126,979

Notes to the accounts			(cont)	
Note 10 Transactions with related parties				
10.1 Remuneration and benefits				
Name of trustee or connected party		Legal authority (eg order, governing document)	Amounts paid or	
			This year	Last year
			£	£
None			None	None
10.2 Loans				
	Name of trustee or connected party	Legal authority	Amount owing	
			This year	Last year
			£	£
Due to trustees and related parties	None	Not Applicable	None	None
Due from trustees and related parties	None	Not Applicable	None	None
10.3 Other transaction(s) with trustees or related parties				
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year
			£	£
None	Not Applicable	Not Applicable	None	None

Document Details

Title	Accounts for signature
File Name	Financial statements 2023 (ID 212847).pdf
Document ID	d2359717654b4e3aba3ecf346ed7ac88
Fingerprint	796c21db5df4fea1f8409c4b9aeded4e
Status	Completed

Document History

Document Created	Document Created by Karen Chelton (karen@burton-sweet.co.uk) Fingerprint: 69ffc3bf91507623c78707b54eeb41ae	Jul 26 2023 08:29AM UTC
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Accounts



Charity No. 1178538

Building Circles

TRUSTEES REPORT

and

FINANCIAL STATEMENTS

For the period ending

31 March 2022

TRUSTEES REPORT For the year ended 31 March 2022

1. Report of the Trustees

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The Financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution. The Trustees have complied with their duty to have regard to guidance issued by the Charity Commission on public benefits.

2. Reference and Administrative Details

Building Circles uses the 'Foundation' Model Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees. The constitution was adopted on the 8 May 2018 and the conversion from an Unincorporated Trust to a Charitable Incorporated Organisation was approved by the Charity Commission on the 29 May 2018, registration number 1178538.

The Organisation's address is:
Cranwood, Lower Washwell Lane, Painswick, GL6 6XW

3. Structure, Governance and Management

The first Trustees were appointed under the Foundation constitution on 8 May 2018. Apart from the first charity trustees, every trustee must be appointed for a term of four years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The following Trustees served during the period ended 31 March 2022:

Frances Watson (Chair)
Linda Morris (Treasurer)
Craig Pumfrey
Sophie Ayre
Jon Minall
Andy Rozwadowski

The Accounts have been independently examined by:

Ed Marsh, FCA, DChA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers to the Trust are:

Unity Trust Bank plc,
9, Brindley Place, Birmingham, B1 2HB

Building Circles

The Trust has employed the following staff on a part-time basis during the accounting year:

Liza Narracott, CEO resigned 30th June 2021

Helen Kay CEO, appointed 21st June 2021

Katie Buck, Office Manager resigned 3rd June 2021

Lucy Carter, Office Manager appointed 5th July 2021, resigned 31st October 2021

Louise Worgan, Training Manager

Jo Sutherst, Trainer/Administrator

Amy Parry, Activities and Volunteer Coordinator resigned 31st October 2021

Katy Dundas, Activities and Volunteer Coordinator appointed 19th July 2021

Ali Carr, Activities and Volunteer Coordinator fixed term from May 2021 to October 2021

Nicky Gamble, Finance Manager appointed 4th January 2022

4 Objectives and Activities

The objectives of the Trust are:

The promotion of social inclusion amongst those who may have additional sensory or communication disabilities and who are socially excluded from society, or parts of society, because of their disability. To enable them to experience more fulfilling lives through such training, education and services as the Trustees deem appropriate.

The relief of those in need with learning disabilities to enable them to live safer lives through the provision of training to protect them from abuse in their communities.

4.1 Empowering socially isolated people with learning disabilities.

In achieving this objective, the Trust seeks to provide friendship and support to individuals with learning disabilities, which may be severe in nature. These individuals, known as our focus people, will have been identified in conjunction with the relevant statutory agencies or referred to by their carers. Friendships are established by trained volunteers who are matched with focus people with similar interests. The friendships support valued social connections for people with learning disabilities to fully partake in community life. The major outcomes of our work are that people value and enjoy social contact with their matched volunteer and access places and activities of personal interest to them with people other than family and paid carers. As our charity has developed the number of people referred to us continues to exceed the number of volunteers that we have available. We are active members of the Gloucestershire Learning Disability Partnership Board and work closely with many other organisations, including Gloucestershire County Council, the NHS, Gloucestershire Constabulary, GlosCol, Inclusion Gloucestershire, the University of Gloucestershire, Gloucestershire Social Services, and many local disability charities.

We also run two gardening projects, one in Quedgeley and one in Prestbury, where focus people can plant, and harvest vegetables grown in raised beds in community allotments.

4.2 Enabling people with learning disabilities in Gloucestershire to lead safer lives.

In 2015, people with learning disabilities informed Building Circles that one of the factors contributing to their isolation is the bullying they experience from school children on public transport and in public places. In response to this, we developed a workshop to enable children to understand the distress bullying causes. We recruited co-trainers with experience of bullying by school children to deliver training in secondary schools across Gloucestershire.

Building Circles

In 2016, Building Circles was given the opportunity to develop and run training for all people with learning disabilities in Gloucestershire to help protect them from sexual abuse. It is delivered in ways appropriate to the understanding of the participants. Two of the tutors have learning disabilities themselves. Further training packages have now been developed.

5. Achievements and response to COVID-19

The impact of COVID-19 on people who have learning disabilities has been disproportionately severe, and this has been demonstrated by dramatically higher mortality rates than the general population (LeDeR, ONS). In line with the comprehensive COVID-19 Policy we have had to develop, the support we have been able to safely offer has been severely curtailed, whilst recognising that our mission and activity is more important now than ever before. As exclusion from the mainstream has noticeably increased amongst our participants, we asked them how they wanted us to respond. A central theme was a desire for us to 'stay in touch'. We re-designed and increased the frequency of our newsletter, trialed a socially distanced outdoor social event and introduced a limited telephone service for matched friendships. A significant increase in referrals to our Abuse Prevention Training suggests that some people who have learning disabilities have been making unwise and potentially harmful choices around friendships during lockdown. Our training is now at capacity with a waiting list. Changes have been made to the way training is delivered with many sessions being held online, while more complex bespoke 'one to one' training sessions are being delivered face to face, socially distanced, in a well-ventilated room.

5.1 Focus People

Building Circles is in contact with 361 people with learning disabilities through our different activities. We have 40 matched friendships as well as friendships that focus people have generated among themselves.

Contact between focus people and their volunteers has resumed in line with our COVID-19 Policy. We continue to manage a waiting list for our Befriending service, however recruiting new volunteers is proving more challenging than pre-pandemic.

5.2 Volunteers

We currently have 51 regular volunteers, most of whom are matched with focus people. The length of these friendships ranges between six months and twelve years.

5.3 Social Events

Our programme of social activities for people with learning disabilities, their carers and volunteers used to run on a two-monthly basis, attracting up to 120 people each time. While we are unable to run our large social events, we are delivering smaller, socially distanced events in line with our COVID-19 Policy. We held a small outdoor social event in Cheltenham in July and a further small event in August in Stonehouse. Four further planned events for Halloween and Christmas were cancelled due to the emergence of the Omicron Variant of COVID-19.

5.4 Hobby Workshops 2021

The weekly cookery workshop held in Quedgeley Village Hall had 20 participants. This was discontinued in March 2020 and remains on hold.

Building Circles

Our second cookery workshop re-commenced in October 2021 at the WI Hall, Prestbury, Cheltenham, with 13 focus people attending. However, amid rising COVID-19 cases in the Cheltenham area, the decision was taken to pause this activity.

5.5 Care-to-Grow Gardening Project

The allotment in Quedgeley has been retained and maintained during the pandemic but remained closed due to staff shortages. Two volunteers have been recruited and the allotment will reopen in April 2022.

The Prestbury allotment ran until October 2021 and reopened in March 2022. It is attended by three volunteers and just seven focus people to ensure social distancing.

5.6 “Sing with Circles,” Kingsway, Gloucester

Considering the evidence and national guidance around the control of COVID-19 and transmission rates through adults singing, “Sing with Circles” remains closed for the immediate future.

5.7 “Mental Wellbeing Moving Out of the Pandemic” Project

As a result of the COVID-19 pandemic, many of our focus people reported that they had struggled with their mental health as we emerged from lockdowns and restrictions began to ease. In response to this, we have designed and developed a training package to help people with learning disabilities understand how they and others may be feeling after the pandemic and the ensuing restrictions. We examine how they may have felt, how they may be feeling as restrictions have eased and to understand that others may not be feeling the same way. They may be happy or anxious about going “back to normal.” In addition, we offer mindfulness exercises and techniques which they can do daily to help ease anxiety and support their mental health.

5.8 Sexual Abuse Prevention Courses and additional Training Packages

This project started in 2016 and since then over 1,500 people with learning disabilities have received training using group, one to one sessions and other training methods to meet their individual needs.

Additional training packages were also provided in 2019/2020 to meet the needs expressed by people with learning disabilities and service providers. These included:

- Drug abuse awareness
- Financial abuse prevention
- Internet safety
- Relationships
- Self-advocacy

In 2020/2021 the following training packages were added to our offering:

- Mental wellbeing
- Racism and hate crime prevention
- Extremism, radicalisation and terrorism prevention
- Basic sex education
- Sexual orientation
- Men’s health (self-checks and personal hygiene)
- Women’s health (breast checks, mammograms & smear tests)
- Menopause

Building Circles

We resumed face to face training in March 2022 and are now offering a combination of online and face to face training to meet the needs of the people we are training.

5.9 Sex Education

While providing training on sexual abuse prevention it became obvious to the trainers that many people with learning disabilities have little understanding of sex and how their bodies work. A grant from the National Lottery in 2019 enabled Building Circles to set up basic sex education workshops, and to develop additional courses as the need became apparent. 120 people received sex education training before March 2020. All training then stopped due to the impact of COVID-19. It has been difficult to deliver this training online due to the nature of the content, however this training has now resumed, and we are once again offering face to face training. Despite the restrictions of the pandemic, we have successfully delivered training to 162 people during the past year.

6. Quality assurance

A small Quality Assurance Project team had started to work towards the PQASSO Standard before COVID-19. We reviewed and refreshed many of our Policies and Procedures against that standard. These were passed to the trustees for signing off and adoption.

In 2020 this was replaced by a new standard called Trusted Charity Status. The new standard has similar criteria to the PQASSO standard and so will enable Building Circles to apply for Trusted Charity Status. This will be commissioned once the COVID-19 situation has been fully resolved and staff resources allow.

7. Contribution of Volunteers

Our volunteers, who are matched with individuals, in general spend two to four hours per month with their focus people. Other volunteers help at events and the allotments in various capacities.

The Chair spends the equivalent of six days a month on Circles matters, the Treasurer spends the equivalent of 2 days a month supporting service delivery and financial management respectively. Additional time is required for accounts preparation. Other Trustees have supported the CEO and the Chair in various capacities to the extent of 1 day per month.

The value of this time donated by Volunteers and Trustees supports the operational costs of the charity to the value of approximately £50,000 per annum. This is lower than last year due to COVID –19 restrictions.

8. How we measure performance

Our performance is measured by feedback from the focus people themselves either spontaneously, during discussion with more verbally able individuals, or from comments from carers speaking on behalf of the focus people. Previously we have carried out surveys of people's activity preferences at social events and this will resume in 2022.

Contact with volunteers helps us monitor how individual friendships are developing and we often hear comments that the focus people enjoy the activities they share, are happier, more relaxed, and more inclined to take an active role.

Through our contact with families and residential homes we monitor any problems or issues that arise. Family members and staff tell us that these friendships make a significant difference in the

Building Circles

wider lives of the focus people, evidenced by increasing confidence, independence, and general well-being. For example, "D's confidence has grown, and he is now volunteering in a primary school."

The initial assessment and referral come from either a Statutory professional, support staff or a family member providing a picture of the person's interests and capabilities. Self-referral is also welcomed through our website, email or by phone. Referral is followed by an in-person meeting with Building Circles staff where the needs and hopes are recorded. Effective listening is an integral part of the service and in October 2021 the team received specialist training through the NHS Personalised Care Motivational Interviewing Techniques Course.

Our performance is also measured by our funders, who require regular feedback on agreed goals. We have regular meetings with Gloucestershire County Council, one of our main funders.

9. How the impact of the COVID-19 virus has affected staff, volunteers, and beneficiaries.

The impact of COVID-19 varies across our beneficiaries. Many have been slow to go out into the community while others have quickly returned to normal levels of activity. We are mindful of a recent report 'The Lived Experience of Disabled People During the Covid 19 Pandemic.' from the Cabinet Office's Disability Unit states "participants experienced considerable loneliness resulting from physical isolation and barriers to social inclusion. COVID-19 has intensified participants' exclusion from the mainstream."

In early 2022 a total of four weeks staff absence was experienced due to COVID-19 infection, reducing the capacity of our small team. In addition, this has been a period when we have lost several long-standing volunteers.

10. Implications for the charity's operations and activities for the coming year

Building Circles twofold purpose is to promote friendship and social inclusion and to provide training to protect people with learning disabilities from abuse. Under normal circumstances both require proximity to others. Although all restrictions have now been lifted, the vulnerability of those with a learning disability to serious illness from COVID19 means the challenge to create environments in which services can be provided safely remains. To move forward as a charity, the following steps have been taken:

10.1 Reducing expenditure

To remain efficient and ensure funding directly benefits our focus people, we have introduced the following cost savings:

- Building Circles operates from a virtual office as affordable office space has not been found
- Opportunities have been taken to restructure roles as vacancies have arisen
- All remaining staff currently work from home but meet regularly using low-cost meeting facilities
- The CEO, Treasurer and Finance Manager have identified several cost reduction opportunities which will impact significantly on the next accounting period

10.2 Ensuring Safe Contact Standards

As the pandemic has progressed, it has become obvious that we must be constantly vigilant regarding COVID-19 and be diligent in the application of preventative controls when necessary.

10.3 Training

The following actions have been taken:

Building Circles

- Training packages have been updated/modified.
- Additional training materials have been prepared.
- Online training will continue for those who can access it.
- A return to face-to-face training for those who cannot.
- Online training is being promoted outside of the county to generate income.
- Co-trainers have been employed and redeployed as required.
- Re-organised work patterns to ensure online activities as well as face-to-face training are incorporated into the working practice.

11. Future direction of the Organisation

The following actions are planned:

- Work towards building up our volunteer base and fully resuming core social activities.
- Establish a subgroup to embed co-production across all services which are designed and delivered.
- Collaborate with charities with similar aims to share ideas and develop joint bids.
- Continue to prioritise fundraising for core costs.
- Work towards expanding our operations in response to need.
- Continue to develop a higher profile for Building Circles through increased publicity and marketing, and the use of social media.
- Continue to be ambassadors for people with learning disabilities in our own communities.
- Continue accessing Corporate Sponsorship from local businesses.
- Continue to sell our sexual abuse prevention and sex education training out of county.
- Continue to offer paid employment and skills development to people with learning disabilities by careful mentoring and support.
- Look at new opportunities for development in line with the Charity's vision and overall needs of people with learning disabilities in the County.

12. Financial Review

12.1 Financial results

The financial statements have been prepared in accordance with Note 1 to the Accounts.

The income from donations this year was £5,758, which is significantly lower than last year (£9,540 in 2020/21). The total of general grants of £34,885 plus charitable grants of £38,768 (£73,653 compare reasonably well with the total of £85,348 last year, given the impact of COVID-19. The split across the two categories is due to two COVID-19 related grants which were given without specified delivery requirements whereas historically grants from those funders had detailed outcome measures. Reliance on the Coronavirus Job Support Grant petered out as staff returned to working in the late spring after restrictions eased. Operational costs reduced slightly to £126,112 (£128,258 in 2020/21). As a result of the excess of expenditure over income, the reserves reduced to £126,979 from £173,597 in 2020/21. A five-year funding strategy has been developed to create a more secure mixture of funding sources to bring funding and expenditure more into balance. It is anticipated that general fundraising will continue to be a challenge due to the cost-of-living crisis and the war in Ukraine.

12.2 Post Balance sheet impact of COVID-19

The Trustees agreed to report the impact of COVID-19 as a Significant Incident to the Charities Commission in 2019/20 due to the scale of the expected impact on the charity's operations. This arose

Building Circles

from the Government's announcement on Isolation rules on 16 March 2020. Although all activities ceased during 2020/21, we were able to avoid a major impact on the Charities reserves due to the Coronavirus Job Support Scheme. Unexpectedly, we have been able to maintain the lower level of spend due to lower running costs and staff vacancies.

There are no significant post balance sheet events in the current year although the current level of inflation in the UK may impact on ongoing costs and pay in the coming accounting year.

Funds of £126,979 are carried forward into 2022/23 which is approximately 12 months running costs even if further substantive funding grants are not secured. The Trustees consider that because of the action taken to minimise ongoing operating costs during the pandemic and by improving the recurrent level of funding, the charity is a going concern. Further resumption of operations in 2022/23 is likely to increase costs but a more robust financial strategy will improve the availability of funds. Detailed budgets and financial controls have been implemented in the last year.

12.3 Unadjusted Post Balance sheet events

There are no such events in 2021/22.

12.4 Reserves Policy

The Trustees have adopted a prudent approach to ensure that the Unrestricted Funds Reserve does not fall below a minimum level required to ensure that, if circumstances changed for whatever reason, the Charity could meet its financial obligations and allow the operations of the charity to be funded for at least 2 months without drawing on any Restricted Funds.

The Trustees have agreed that, as the operating costs and staffing levels have been maintained at a consistent level and controls over staff and other costs has been improved, the minimum level of the general reserve should be maintained at £25,000 with a new maximum set at £50,000. The setting of a maximum will ensure funds are properly applied for the purpose for which they were donated. The General Reserve was £43,073 at the year-end (20/21 £41,253). There are also several restricted funds that can be applied to staffing costs, which is our biggest expense.

13. Risk Assessment

13.1 COVID-19

Although there are still risks, the impact of the COVID-19 is reducing as restrictions have ended. The charity has restarted operations on a modified basis but is vigilant for new variants and local surges in case numbers. This is particularly important due to the vulnerability of the focus group. Reliance on the Coronavirus Job Support Scheme has ceased. Restrictions and home working has had a negative impact on staff and the risk to retaining key employees remains. There is a need to rebuild funds in line with the five-year funding strategy.

13.2 Economic Risks

The UK economy has an uncertain outlook due to the emergence of high inflation levels and rising interest rates as a serious threat as we recover from the impact of COVID-19. This is particularly acute with the cost of fuel which is further exacerbated by the conflict in Ukraine. The charity will continue diversifying its sources of income so that it is not reliant on a dominant donor and more emphasis on ongoing funding is planned to cover our recurrent costs and commitments. The lower cost base may

Building Circles

not be able to be sustained but improved decision making will ensure maximum effectiveness of additional spending.

13.2 Operational Risks

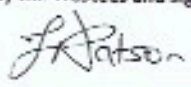
The Trustees recognise there are several inherent risks in providing support services to individuals and running events in the community. There are policies in place to ensure these risks are mitigated by undertaking training as well as risk assessments. In addition, volunteers and staff are trained to monitor and escalate concerns to the appropriate authorities.

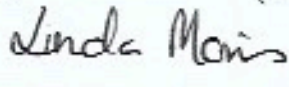
The charity continually monitors the effectiveness of its operational policies and their compliance. This includes such areas as data security and confidentiality, health and safety regulations, etc. Procedures are in place to ensure the charity complies with best practice in terms of quality assurance and reviews them regularly to reflect regulatory changes that are applicable to the Charity. Where appropriate, insurance policies are in place to reduce the impact of specific risk liabilities.

13.3 Financial Risks

Building Circles is responsible for the secure receipt of funds from donors, managing cash balances and accounting for costs incurred as well as preventing any potential fraud. Financial accounting systems are in place to provide accurate and timely management information as well as to ensure appropriate and transparent controls are in place for each fund. Regular reviews of the financial data are undertaken throughout the year and additional approval controls are in place over cash and bank transactions. The Financial systems have been moved to an on-line system to improve operational resilience and security. With changes of personnel the opportunity has been taken to review controls and procedures and improve them in a proportionate manner.

Approved by the Trustees and signed on their behalf:

Chair  (F.R. WATSON)

Treasurer  ACMA (LINDA MORRIS)

Building Circles

Accounts for the year ended 31 March 2022

Independent examiner's report to the trustees of Building Circles in Gloucestershire

I report to the trustees on my examination of the accounts of Building Circles (the Charity) for the year ended 31 March 2022, which are set out on pages 2 to 21.

Respective responsibilities of trustees and examiner

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Ed Marsh, FCA, DChA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 28/9/22

**Income and endowments from:
(Note 2)**

Donations and legacies

Charitable Activities

Investments

Total**Expenditure on:
(Note 3)**

Raising Funds

Charitable Activities

Total**Net income / (expenditure)**

Transfers between funds

Net Movement in Funds**Reconciliation of Funds**

Total funds brought forward

Total funds carried forward

Building Circles					Charity Number 1178538
Statement of Financial Activities for year ended 31 March 2022			Statement of Financial Activities for year ended 31 March 2021 (restated)		
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year
£	£	£	£	£	£
16,245	24,398	40,643	9,618	62,789	72,407
-1,496	40,264	38,768	-	85,348	85,348
83	-	83	136	-	136
14,832	64,662	79,494	9,754	148,137	157,891
3,487	-	3,487	-	14,486	14,486
9,525	113,100	122,625	15,318	98,454	113,772
13,012	113,100	126,112	15,318	112,940	128,258
1,820	-48,438	-46,618	-5,564	35,197	29,633
-	-	-	-902	902	-
1,820	-48,438	-46,618	-6,466	36,099	29,633
41,253	132,344	173,597	47,719	96,245	143,964
43,073	83,906	126,979	41,253	132,344	173,597

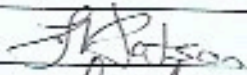
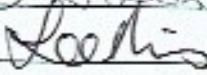
Building Circles						Charity Number 1178538
Balance Sheet as at 31 March 2022			Balance Sheet as at 31 March 2021 (Restated)			
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year	
£	£	£	£	£	£	
Fixed assets						
Tangible assets	(Note 6)	375	-	375	836	-
Total fixed assets		375	-	375	836	-
Current assets						
Debtors	(Note 7)	914	-	914	698	-
Cash at bank and in hand		44,401	84,821	129,222	40,272	132,875
Total current assets		45,315	84,821	130,136	40,970	132,875
Creditors: amounts falling due within one year	(Note	2,617	915	3,532	553	531
Net current assets/(liabilities)		42,698	83,906	126,604	40,417	132,344
Total assets less current liabilities		43,073	83,906	126,979	41,253	132,344
Total Net assets		43,073	83,906	126,979	41,253	132,344
Funds of the Charity						
Unrestricted income funds		43,073	-	43,073	41,253	-
Restricted income funds	(Note 10)	-	83,906	83,906	-	132,344
Total Charity funds		43,073	83,906	126,979	41,253	132,344

Signed by two trustees on behalf of all the

trustees

Chair

Treasurer

Signature	Print Name	Date of approval
	F.R. WATSON	27/9/22
	LINDA MORRIS	27/9/22

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

The Financial statements have been prepared in accordance with the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) 2019: Accounting and Reporting by Charities ; the Financial Reporting Standards (FRS 102) applicable in the UK ; The Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounts have been prepared to give a true and fair view . The charity is a public benefit entity.

1.2 Reporting of Grant Income and Costs related to fund raising

The 2021/22 income received as Grants specifically for the provision of services has been classified as appropriate under Charitable Activities in line with the 2019/20 accounts. The costs incurred in raising funds (predominantly bid preparation) have been separately disclosed in the 2021/22 figures. Costs during COVID -19 were disproportionate as many donations and unrestricted grants fell significantly in both accounting years.

1.3 Preparation of the accounts on a going concern basis

The Coronavirus Job Retention Scheme was used extensively to protect the Charities resources during 2020/21 when close contact activity was not possible. This petered out in early 2021/22 as restrictions reduced. Funds of £174k were brought forward from 2020/21 and as well as the £3k from the Coronavirus Job Retention Scheme, new grants and donations totalling £39k were received. We have continued to operate flexibly as restrictions have allowed including on-line training and wider use of social media. With the healthy fundholding and a clear fundraising strategy the charity is a going concern. Many cost improvements have been made during the year and will continue into 2022/23.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment Income; 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.

Other Income for 2020/21 was almost exclusively the Coronavirus Job Retention Scheme. This has been moved to Grants Received to reflect the correct comparator in 2021/22.

No benefits in kind (e.g.office space) were received in 2021/22.

Volunteer help; the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Charity.

1.6 Expenditure Recognition, Post Balance Sheet events

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.7 Governance Costs

Includes costs, where incurred, of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.8 Tangible Fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight-line basis over their estimated useful life of five years from the year of acquisition. Where an asset is purchased on or close to the end of the accounting period, depreciation starts in the next accounting year.

Notes to the accounts (cont)							
Note 2 Analysis of income							
	Income Type	Unrestricted Funds £	Restricted Funds £	Total This year 2021/22 £	Unrestricted Funds £	Restated Restricted Funds £	Total Last Year 2020/21 £
Donations	Companies and Private Charitable Foundations	7,402	27,483	34,885	-	-	-
	Coronavirus Job Support Scheme	3,085	-3,085	-	-	62,789	62,789
	Donations	5,758	-	5,758	9,540	-	9,540
	Gift Aid	-	-	-	78	-	78
	Total	16,245	24,398	40,643	9,618	62,789	72,407
Charitable activities	Gloucestershire County Council, South Gloucester Council and the NHS	-1,496	40,264	38,768	-	37,264	37,264
	Companies and Private Charitable Foundations	-	-	-	-	48,084	48,084
	Sales	-	-	-	-	-	-
	Total	-1,496	40,264	38,768	-	85,348	85,348
Other Income	Fundraising Income	-	-	-	-	-	-
	Total	-	-	-	-	-	-
Investment income	Bank Interest	83	-	83	136	-	136
	Total	83	-	83	136	-	136
Note 3 Analysis of expenses							
	Expense Type	Unrestricted Funds £	Restricted Funds £	Total This year £	Unrestricted Funds £	Restricted Funds £	Total Last year £
Raising Funds	Fundraising costs (Salaries, NI, Pension)	3,487	-	3,487	-	14,486	14,486
	Total	3,487	-	3,487	-	14,486	14,486
Charitable activities	Salaries, NI and pension	-126	99,712	99,586	9,898	87,926	97,824
	Recruitment and payroll fees	1,479	219	1,698	989	89	1,078
	Volunteer and staff travel and associated costs	1,540	6,087	7,627	135	1,882	2,017
	Workshop costs	368	383	751	116	134	250
	Office costs, rent, utilities, telephone, postage	234	4,505	4,739	1,648	2,800	4,448
	Insurance	1,127	-	1,127	362	-	362
	Printing and stationery	215	158	373	-	2,726	2,726
	Publicity, marketing costs	912	118	1,030	775	1,009	1,784
	IT costs	513	1,859	2,372	669	656	1,325
	Social inclusion events	220	59	279	-	1,232	1,232
	Governance costs	2,582	-	2,582	252	-	252
	Depreciation	461	-	461	474	-	474
	Total	9,525	113,100	122,625	15,318	98,454	113,772

Notes to the accounts		(cont)												
Note 4	Details of certain items of expenditure													
4.1 Trustee Remuneration														
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either the current or previous accounting period.														
4.2 Trustee expenses														
None of the trustees have claimed any expenses from the charity even though they are authorised to claim travel costs to Trustee and other authorised meetings. This applies to both accounting years.														
No training fees nor related travel expenses were waived by a Trustee during either accounting year.														
4.3 Fees for examination of the accounts														
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>£</th><th>£</th></tr><tr><td>1020</td><td>300</td></tr><tr><td>240</td><td>Nil</td></tr></table>	This year	Last year	£	£	1020	300	240	Nil				
This year	Last year													
£	£													
1020	300													
240	Nil													
Independent examiner's fees for reporting on the accounts														
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor														
Note 5		Paid employees												
5.1 Staff Costs														
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>£</th><th>£</th></tr><tr><td>95,521</td><td>93,889</td></tr><tr><td>2,966</td><td>2,396</td></tr><tr><td>1,099</td><td>1,539</td></tr><tr><td>Total staff costs</td><td>99,586</td></tr></table>	This year	Last year	£	£	95,521	93,889	2,966	2,396	1,099	1,539	Total staff costs	99,586
This year	Last year													
£	£													
95,521	93,889													
2,966	2,396													
1,099	1,539													
Total staff costs	99,586													
Gross wages, salaries and benefits in kind														
Employer's National Insurance costs														
Pension costs (defined contribution scheme)														
No employees had employee benefits in excess of £60,000 (2020/21 none). The employee benefits received by the Charity CEO, Helen Kay, for the year totalled, £27,732 (June 2021-Mar 22). The previous CEO received £35,336 in benefits in 2020/21														
5.2 Average number of full-time equivalent employees in the year														
		<table><tr><th>This year</th><th>Last year</th></tr><tr><th>Number</th><th>Number</th></tr><tr><td>Fundraising</td><td>0.1</td></tr><tr><td>Charitable Activities</td><td>3.2</td></tr><tr><td>Total</td><td>3.5</td></tr></table>	This year	Last year	Number	Number	Fundraising	0.1	Charitable Activities	3.2	Total	3.5		
This year	Last year													
Number	Number													
Fundraising	0.1													
Charitable Activities	3.2													
Total	3.5													
The parts of the charity where the employee works														
Amount of pension contributions recognised as an expense														
		<table><tr><td>£2,966</td><td>£1,539</td></tr></table>	£2,966	£1,539										
£2,966	£1,539													
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.														

Notes to the accounts (cont)					
Note 6	Tangible fixed assets				

6.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	1,901	-	1,901
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	1,901	-	1,901

6.2 Accumulated depreciation and impairment provisions

Basis	None	None	None	SL	None	
Rate	None	None	None	5Yrs	None	

Balance brought forward	-	-	-	1,065	-	1,065
Depreciation charge for year	-	-	-	461	-	461
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	1,526	-	1,526

6.3 Net book value

Brought forward	-	-	-	836	-	836
Brought forward	-	-	-	375	-	375

Notes to the accounts (cont)			
Note 7	Debtors and prepayments		
Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year
	This year £	Last year £	This year £
Prepayments and accrued income	914	698	-
	-	-	-
Total	914	698	-
Note 8	Creditors and accruals		
Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year
	This year £	Last year £	This year £
Other creditors	2,152	904	-
	-	-	-
Accruals and deferred income	1,380	180	-
	-	-	-
Total	3,532	1,084	-

Notes to the accounts			(cont)
Note 9 Endowment and restricted income funds			
9.1 Funds held			
Fund Name	Tupe of Fund	Purpose and Restrictions	
Gloucestershire County Council incl:	Restricted	Funding for new activity inclusion project	
Building Better Lives	Restricted	Funding for management, administration and volunteer co-ordinator posts and to increase range of services	
Sexual Abuse Prevention	Restricted	Funding for identified salary posts and training courses	
Albert Hunt	Restricted	Funding for Christmas Social Event	
Barchester	Restricted	Funding for allotments and workshops	
Clinical Commissioning Group	Restricted	Funding for anti bullying project	
Gloucestershire Community Foundation	Restricted	Funding for allotment management	
Gostling	Restricted	Funding for staff salaries	
Grocers	Restricted	Funding for salaries and office expenses	
Henry Smith	Restricted	Funding for salaries and office expenses	
Leathersellers	Restricted	Funding for salaries and office expenses	
Mayfield Home Trust	Restricted	Funding for salaries and office expenses	
National Lottery	Restricted	Funding to expand sex education training	
Sing with Circles	Restricted	Funding for hall hire	
South Gloucestershire	Restricted	Funding for new activity inclusion project	
Thriving Communities	Restricted	Funding for Volunteer co-ordinator salary , allotment and workshops	
Woodward Trust	Restricted	Funding for sexual abuse prevention training	

Fund names	Fund balances brought forward from 2019/20	Incoming resources 2020/21	Outgoing resources 2020/21	Transfers 2020/21	Gains and losses 2020/21	Fund balances carried forward to 2021/22	Incoming resources 2021/22	Outgoing resources 2021/22	Transfers 2021/22	Gains and losses 2021/22	Fund balances carried forward from 2021/22
	£	£	£	£	£	£	£	£	£	£	£
Gloucestershire County Council incl:	-	-	-	-	-	-	35,000	-31,578	-	-	3,422
Building Better Lives	6,478	63,193	-56,833	-	-	12,838	-	-12,367	-	-	471
Sexual Abuse Prevention	15,988	7,005	-11,914	-230	-	10,849	18,000	-15,070	-	-	13,779
Albert Hunt	2,000	-	-	-	-	2,000	-	-72	-	-	1,928
Barchester	480	-	-	-	-	480	-	-	-	-	480
Barnwood	132	-	-	-	-	132	-	-	-	-	132
CBC	-	1,800	-150	-	-	1,650	-	-	-	-	1,650
Clinical Commissioning Group	23,132	7,952	-13,573	-	-	17,511	-	-15,029	-	-	2,482
Community Foundation	-	4,300	-2,469	-	-	1,831	-	-32	-	-	1,799
Gloucestershire Disability Fund	-	1,500	-	-	-	1,500	-	-	-	-	1,500
Glos Community Foundation	145	-	-145	-	-	-	-	-	-	-	-
Gostling	-	5,000	-	-	-	5,000	-	-	-	-	5,000
Grocers	-	5,000	-2,021	-	-	2,979	-	-	-	-	2,979
Henry Smith	7,852	-	-	-	-	7,852	-	-	-	-	7,852
Leathersellers	6,623	-	-126	-	-	6,497	10,000	-8,639	-	-	7,858
Mayfield Home Trust	2,400	3,582	-1,020	-	-	4,962	-	-	-	-	4,962
National Lottery	23,054	37,005	-14,073	-	-	45,986	-	-25,091	-	-	20,895
Royal London	53	-	-53	-	-	-	-	-	-	-	-
Sing with Circles	1,119	-	-	-	-	1,119	-	-	-	-	1,119
South Gloucestershire	-	12,866	-9,424	-	-	3,442	1,661	-5,103	-	-	-
Thriving Communities	5,655	-	-1,122	-	-	4,533	-	-117	-	-	4,416
Woodward Trust	1,000	-	-56	-	-	944	-	-	-	-	944
Workshops	134	-	39	66	-	239	1	-2	-	-	238
Zurich Community Fund	-	-1,066	-	1,066	-	-	-	-	-	-	-
Total Restricted	96,245	148,137	-112,940	902	-	132,344	64,662	-113,100	-	-	83,906
Community Pride	224	-	-158	-66	-	-	-	-	-	-	-
General	45,370	9,754	-14,606	-836	-	39,682	14,277	-13,012	-	-	40,947
Training	2,125	-	-554	-	-	1,571	555	-	-	-	2,126
Total Unrestricted	47,719	9,754	-15,318	-902	-	41,253	14,832	-13,012	-	-	43,073
Total	143,964	157,891	-128,258	-	-	173,597	79,494	-126,112	-	-	126,979

9.3 Balance sheets of major funds

Fund names	Total Net Assets & Liabilities 2021/22									Total Net Assets & Liabilities 2020/21								
	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves	Fixed Assets	Current Assets	Bank account balance	Current Liabilities	Accrued Expenses	Total Net Assets	Reserves	Restricted Funds	Total Reserves
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Gloucestershire County Council incl:	-	-	3,422	-	-	3,422	-	3,422	3,422	-	-	-	-	-	-	-	-	-
Building Better Lives	-	-	905	-	-434	471	-	472	472	-	-	13,272	-	-434	12,838	-	12,838	12,838
Sexual Abuse Prevention	-	-	14,009	-	-230	13,779	-	13,779	13,779	-	-	11,079	-	-230	10,849	-	10,849	10,849
Albert Hunt	-	-	1,928	-	-	1,928	-	1,928	1,928	-	-	2,000	-	-	2,000	-	2,000	2,000
Barchester	-	-	480	-	-	480	-	480	480	-	-	480	-	-	480	-	480	480
Barnwood	-	-	132	-	-	132	-	132	132	-	-	132	-	-	132	-	132	132
CBC	-	-	1,650	-	-	1,650	-	1,650	1,650	-	-	1,650	-	-	1,650	-	1,650	1,650
Clinical Commissioning Group	-	-	2,482	-	-	2,482	-	2,483	2,483	-	-	17,511	-	-	17,511	-	17,511	17,511
Community Foundation	-	-	1,799	-	-	1,799	-	1,799	1,799	-	-	1,831	-	-	1,831	-	1,831	1,831
GDF	-	-	1,500	-	-	1,500	-	1,500	1,500	-	-	1,500	-	-	1,500	-	1,500	1,500
Gostling	-	-	5,000	-	-	5,000	-	5,000	5,000	-	-	5,000	-	-	5,000	-	5,000	5,000
Grocers	-	-	2,979	-	-	2,979	-	2,979	2,979	-	-	2,979	-	-	2,979	-	2,979	2,979
Henry Smith	-	-	7,852	-	-	7,852	-	7,852	7,852	-	-	7,852	-	-	7,852	-	7,852	7,852
Leathersellers	-	-	7,858	-	-	7,858	-	7,858	7,858	-	-	6,497	-	-	6,497	-	6,497	6,497
Mayfield Home Trust	-	-	4,962	-	-	4,962	-	4,962	4,962	-	-	4,962	-	-	4,962	-	4,962	4,962
National Lottery	-	-	21,015	-	-120	20,895	-	20,894	20,894	-	-	45,986	-	-	45,986	-	45,986	45,986
Sing with Circles	-	-	1,119	-	-	1,119	-	1,119	1,119	-	-	1,119	-	-	1,119	-	1,119	1,119
South Gloucestershire	-	-	-	-	-	-	-	-	-	-	-	3,442	-	-	3,442	-	3,442	3,442
Thriving Communities	-	-	4,416	-	-	4,416	-	4,416	4,416	-	-	4,533	-	-	4,533	-	4,533	4,533
Woodward Trust	-	-	944	-	-	944	-	944	944	-	-	944	-	-	944	-	944	944
Workshops	-	-	369	-	-131	238	-	237	237	-	-	106	-	133	239	-	239	239
Total Restricted	-	-	84,821	-	-915	83,906	-	83,906	83,906	-	-	132,875	-	-531	132,344	-	132,344	132,344
Community Pride	-	-	-	-	-	-	-	-	-	-	-	132	-	-132	-	-	-	-
General	375	914	42,275	-2,152	-465	40,947	40,947	-	40,947	836	698	38,569	-904	483	39,682	39,682	-	39,682
Training	-	-	2,126	-	-	2,126	2,126	-	2,126	-	-	1,571	-	-	1,571	1,571	-	1,571
Total Unrestricted	375	914	44,401	-2,152	-465	43,073	43,073	-	43,073	836	698	40,272	-904	351	41,253	41,253	-	41,253
Total	375	914	129,222	-2,152	-1,380	126,979	43,073	83,906	126,979	836	698	173,147	-904	-180	173,597	41,253	132,344	173,597

Notes to the accounts (cont)				
Note 10 Transactions with related parties				
10.1 Remuneration and benefits				
Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or		
		This year	Last year	
		£	£	
None		None	None	
10.2 Loans				
	Name of trustee or connected party	Legal authority	Amount owing	
			This year	Last year
			£	£
Due to trustees and related parties	None	Not Applicable	None	None
Due from trustees and related parties	None	Not Applicable	None	None
10.3 Other transaction(s) with trustees or related parties				
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year
			£	£
None	Not Applicable	Not Applicable	None	None

Accounts



Charity No. 1178538

Building Circles

TRUSTEES REPORT

and

FINANCIAL STATEMENTS

For the period ending

31 March 2021

Building Circles

TRUSTEES REPORT

For the year ended 31 March 2021

1. Report of the Trustees

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. The Financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts. and comply with the charity's constitution.

2. Reference and Administrative Details

Building Circles uses the 'Foundation' Model Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees. The constitution was adopted on the 8 May 2018 and the conversion from an Unincorporated Trust to a Charitable Incorporated Organisation was approved by the Charity Commission on the 29 May 2018, registration number 1178538.

The Organisation's address is:
Cranwood, Lower Washwell Lane, Painswick, GL6 6XW

3. Structure, Governance and Management

The first Trustees were appointed under the Foundation constitution on 8 May 2018. Apart from the first charity trustees, every trustee must be appointed for a term of four years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The following Trustees served during the period ended 31 March 2021:

Frances Watson (Chair)
Nigel Dibb (Finance Adviser) resigned 28 October 2020.
Linda Morris (Treasurer) appointed 6 July 2020.
Kevin Elliott resigned 12 August 2020.
Sophie Reed resigned 25 September 2020.
Craig Pumfrey
Sophie Ayre
Jon Minall
Andy Rozwadowski appointed 19 January 2021.

The Accounts have been independently reviewed by Mr. Richard Gray:

R.W.K. Accounting Services, Ltd, 1, Annex, The Wheelhouse,
Bonds Mill Estate, Stonehouse, GL10 3RF

Bankers to the Trust are:

Unity Trust Bank plc,
9, Brindley Place, Birmingham, B1 2HB

Building Circles

The Trust has employed the following staff on a part time basis during the accounting year:

Liza Narracott CEO
Katie Buck, Office Manager
Louise Worgan, Trainer/Project Manager
Jo Sutherst, Assistant Training Manager
Amy Parry, Activities and Volunteer Coordinator

4 Objectives and Activities

The objectives of the Trust are:

The promotion of social inclusion amongst those who may have additional sensory or communication disabilities and who are socially excluded from society, or parts of society, as a result of their disability, to enable them to experience more fulfilling lives through such training, education and services as the Trustees deem appropriate.

The relief of those in need with learning disabilities to enable them to live safer lives through the provision of training to protect them from abuse in their communities.

4.1 Empowering socially isolated people with learning disabilities.

In achieving this objective, the Trust seeks to provide friendship and support to individuals with learning disabilities, which may be severe in nature. These individuals, known as our focus people, will have been identified in conjunction with the relevant statutory agencies or referred by their carers. Friendships are established by trained volunteers who are matched with focus people with similar interests. The volunteers provide opportunities for them to explore activities in the community and enjoy the pleasure of having their own friend. As our charity has developed the number of people referred to us continues to exceed the number of volunteers that we have available. We invite everyone to our regular social events, knowing that we can provide people with learning disabilities with a wide range of enjoyable social activities which also enhance their lives while waiting to be matched or instead of having a 1:1 friend.

In response to requests from our focus people 2 cookery workshops have been held on a weekly basis. These enable participants to increase their skills in a relaxed environment.

We also run two gardening projects, one in Quedgeley and one in Prestbury, where focus people can plant, and harvest vegetables grown in raised beds in community allotments.

4.2 Enabling people with learning disabilities in Gloucestershire to lead safer lives.

In 2015 people with learning disabilities informed Building Circles that one of the factors contributing to their isolation is the bullying they experience from school children on public transport and in public places. In response to this we developed a workshop to enable children to understand the distress bullying causes. We recruited co trainers with experience of bullying by school children to deliver training in secondary schools across Gloucestershire.

In 2016 Building Circles was given the opportunity to develop and run training for all people with learning disabilities in Gloucestershire to help protect them from sexual abuse. It is delivered in ways appropriate to the understanding of the participants, and two of the tutors have learning disabilities themselves. Further training packages have now been developed.

Building Circles

5. Achievements and response to Virus Control Measures

5.1 Focus People

Building Circles is in contact with 311 people with learning disabilities through our different activities. We have over 50 matched friendships, including four volunteers who visit group homes and provide friendship to the residents and friendships focus person generated among themselves. Contact between focus people and their volunteers has been restricted to phone, letters and online conversations with more able individuals. Conversations with the volunteers and carers themselves suggest that people living in group homes are frustrated that they are unable to do their regular activities but are otherwise alright. Several focus people living with elderly parents are reported to be “subdued”; perhaps influenced by the concerns of family members.

The most vulnerable group are more able people with learning disabilities living alone in the community. Conversations with them and their volunteers reveal loneliness, e.g. “I want to see my mum!” “I’m missing you!” and high anxiety levels e.g. “I need to check my electricity meter but it’s in another building and I mustn’t go out”.

A WhatsApp group has been set up to encourage focus people to socialise online, which is helping to ease the loneliness for those able to use technology.

5.2 Volunteers

We currently have 40 regular volunteers, most of whom are matched with focus people. Recent phone conversations with them show that many have made efforts to stay in contact with their focus people. An online group has also been set up to enable volunteers to support each other.

5.3 Social Events

Our programme of social activities for people with learning disabilities, their carers and volunteer used to run on a two-monthly basis, attracting up to 120 people each time. This year we have so far been unable to host social events because of the pandemic. 1:1 meetings in parks and open spaces are gradually being introduced, and if regulations permit, we hope to hold a small social gathering in July for focus people who have been particularly isolated.

5.4 Hobby Workshops 2020

The weekly cookery workshop we used to hold in Quedgeley had 20 participants. This was discontinued in March 2020 due to the impact of COVID 19. As the ratio of carers to participants is high and the room is large it is possible that this activity could recommence with smaller numbers as soon as we are allowed to.

Our second cookery workshop used to be held in a smaller room in Highbury Church, Cheltenham, with 13 focus people attending. We hope this workshop will also start again in due course.

5.5 Care-to-Grow Gardening Project

The allotment in Quedgeley used to provide opportunity for up to 40 focus people to grow crops and enjoy being in the open air. This year a group of 3 were able to go to the allotment and provide maintenance between lockdowns in September and October and work restarted with this group as restrictions eased in April.

Building Circles

The allotment in Prestbury, which used to have 15 participants, is now attended by a volunteer and 2 focus people to ensure social distancing.

5.6 “Sing with Circles”, Kingsway, Gloucester

“Sing with Circles” started in October, 2018 because the Volunteer Coordinators noted how much the focus people enjoyed singing. 20 people took part in these sessions, which were suspended in March 2020 due to the impact of COVID 19.

5.7 Bullying Prevention Project

Between March 2019 and March 2020 2,033 children between the ages of 11 to 13 attended Bullying Prevention training. Feedback from the children and from staff indicated very positive changes in attitude after the sessions. Four co-trainers helped to deliver the training. This service is now suspended pending the lifting of restrictions.

5.8 Sexual Abuse Prevention Courses and additional Training Packages

This project started in 2016 and since then 888 people with learning disabilities have received training using group, 1:1 sessions and staff training methods to meet their individual needs.

Additional training packages were also provided in 2019/2020 to meet the needs expressed by people with learning disabilities and service providers:

- Drug abuse awareness
- Financial abuse prevention
- Internet safety
- Relationships
- Self-advocacy

It has not been possible to deliver face-to-face training since March 2020.

5.9 Sex Education

While providing training on sexual abuse prevention it became obvious to the trainers that many people with learning disabilities have little understanding of sex and how their bodies work. A grant from the Lottery in 2019 enabled Building Circles to set up basic sex education workshops, and to develop additional courses as the need became apparent. 120 people received Sex Education training up before March 2020. All training then stopped due to the impact of COVID 19.

6. Quality assurance

A small Quality Assurance Project team has continued to work this year towards the PQASSO Standard. We reviewed and refreshed all our Policies and Procedures against that standard. These have been passed to the trustees for signing off and adoption.

During this period a new Quality Assurance standard, called Trusted Charity Status, has been introduced. The new standard has very similar headlines to the PQASSO standard and so will enable Building Circles to apply for Trusted Charity Status as soon as possible.

This will be commissioned once the Covid19 situation has been resolved and staff are back in post.

Building Circles

7. Contribution of Volunteers

Our volunteers who are matched with individuals in general spend 2-4 hours per month with their focus people, besides attending social events. We have a further group who help at the social events, hobby workshops and allotments in various capacities or assist in fundraising events for us.

The Chair spends the equivalent of four days a month on Circles matters, the Treasurer spends the equivalent of two days a month supporting the service delivery and financial management respectively. Additional is required for accounts preparation.

The value of this time donated by Volunteers and Trustees supports the operational costs of the charity to the value of at least £70,000 per annum.

7.1 Contribution of Volunteers in managing the changed circumstances.

Two volunteers have worked with the Activities Coordinator to maintain contact with focus people, volunteers and group homes during the lock down. While the Coordinator has supported 20 focus people individually, the volunteers are supporting the co- trainers, who they know personally, and a group of more able people who are living alone in the community. They have also contacted most of the volunteers and 30 group homes.

Feedback from the homes is positive, and many have made extra efforts to provide activities for their residents. Many volunteers are in touch with their focus people by phone, text or letter; some are sending presents as well. They are also able to reassure their friends that full contact will be resumed as soon as possible.

8. How we measure performance

Our performance is measured by feedback from the focus people themselves, either spontaneously, during discussion with more verbally able individuals or from comments from carers speaking on behalf of the focus people. We carry out surveys of people's attendance at socials and their activity preferences once a year.

Regular three-monthly contact with volunteers helps us monitor how the individual friendships are developing and we often hear comments that the focus people enjoy the activities they share, are happier, more relaxed and more inclined to take an active role.

Through our contact with families and residential homes we monitor any problems or issues that arise. Family members and staff tell us that the friendships make a significant difference in the wider lives of the focus people, evidenced by increasing confidence, independence and general wellbeing. E.g., "D's confidence has grown, and he is now volunteering in a primary school."

Our performance is also measured by our funders, who require regular feedback on agreed goals. We have quarterly meetings with Gloucestershire County Council, one of our main funders.

9. How the impact of the COVID 19 virus has affected staff, volunteers and beneficiaries.

Most of our beneficiaries are very confused by the current situation. Many have limited comprehension and do not understand why they cannot do their usual activities. They are also deprived of the opportunity to go out shopping, which is an important part of their lives. People in isolation and those with mental health problems have had a very difficult time, and we have concentrated on supporting them.

Staff have been furloughed, with key people brought back to work as required.

Building Circles

Volunteers who are in touch with their focus people are a significant part of their support network. Conversations with them show that many are happy to wait until the situation changes and then re- start active contact. However, there has been a significant loss of volunteers during the pandemic.

10. Implications for the charity`s operations and activities for the coming year

Building Circles` twofold purpose is to promote social inclusion and to provide training to protect people with learning disabilities from abuse. Under normal circumstances both require proximity to others. The challenge is to create environments in which services can be provided safely.

In order to move forward as a charity, the following steps have been taken:

10.1 Reducing expenditure

- Building Circles now operates from a virtual office.
- Two members of staff were made redundant in Spring 2020.
- All remaining staff currently work from home.

10.2 Ensuring Safe Contact Standards

- A safe working policy has been developed.
- Environments which permit social distancing will be opened in accordance with Government policy. Small numbers of people are permitted to take part in garden activities.
- Focus people supported by a carer can meet their volunteers in open air venues.
- Large social activities will not take place in the immediate future until restrictions' end in June 2021.

10.3 Safe Training

Short term plan

- Training packages updated/modified.
- Additional training materials prepared.
- On-line training investigated.

Medium Term plan

- Online training now being delivered in Gloucestershire.
- Staff training and `Teach the trainer` training prepared.
- Online training being promoted out of county to generate income.
- Anti- bullying training being prepared to be sold to schools.
- Staff training packages being prepared for service providers and local businesses.
- University of Gloucestershire training promoted to other universities.

Long Term Plan

- Return to face-to-face training.
- Employ/re-employ more co-trainers as required.
- Re-organise work patterns to ensure online activities as well as face to face training are incorporated into working practice.

Building Circles

11. Future direction of the Organisation

Planned Actions:

- Work towards building up our volunteer base and fully resuming core social activities as soon as social distancing considerations permit.
- Collaborate with charities with similar aims to share ideas and develop joint bids.
- Continue to prioritise fundraising for core costs.
- Work towards expanding our operations as restrictions ease.
- Continue to develop a higher profile for Building Circles through increased publicity and marketing, and the use of social media.
- Continue to be ambassadors for people with learning disabilities in our own communities.
- Continue accessing Corporate Sponsorship from local businesses.
- Continue to sell our sexual abuse prevention and sexual education training out of county.
- Find ways to continue to implement our vital work in schools in order to stop children bullying and abusing people with learning disabilities.
- Continue to offer paid employment and skills development to people with learning disabilities by careful mentoring and support.
- Look at new opportunities of development in line with the Charity's vision and overall needs of people with learning disabilities in the County.

12. Financial Review

12.1 Financial results

The financial statements have been prepared in accordance with Note 1 to the Accounts.

The income from donations was lower this year at £10,162 (£16,954 in 2019/20) and charitable grants down at £85,426 compared with £138,736 last year. This was made up by the Coronavirus Job Support Scheme (CJSS) which paid £62,167 to support staff unable to work during restrictions. The Charity approved the top up of salaries as a staff retention measure. Operational costs reduced to £128,258 (£191,964 in 2019/20). As a result, the reserves increased from £143,964 to £173,597. It is important to recognise that a substantial proportion of the reserves at each year end are committed to expenditure in the following year as support programs and related funding straddle the financial years. Although general funds were reduced due to Covid-19 and the need to supplement salaries, the flexibility afforded by funders has allowed the level of unrestricted funds to remain broadly the same.

12.2 Post Balance sheet impact of COVID 19

The Trustees agreed to report the impact of COVID 19 as a Significant Incident last year to the Charities Commission due to the scale of the impact on the charity's operations from the end of March 2020 following the Government announcement on Isolation rules on 16 March 2020. As a result, all Sexual Abuse Prevention training for vulnerable people and Bullying Prevention of Vulnerable adults training in schools was halted. All social inclusion events, hobby workshops and choir sessions discontinued. All meetings between Volunteers and people with learning disabilities were cancelled resulting in increased levels of social isolation. Employees where appropriate were placed on furlough under the Government CJSS.

The budgeted costs for the year ended 31 March 2021 were 40% lower than in 2019/20 but this level cannot be sustained in 2021/22 as activity resumes.

Building Circles

The unrestricted funds have been used to meet those costs that cannot be charged to the restricted funds whilst the Isolation restrictions apply. However, many funders have agreed to support the limited use of up to restricted funds for non-restricted purposes to ensure the charity can restart operations as the COVID 19 Isolation rules are relaxed. This has been reflected in the attached accounts.

The split between Restricted and Unrestricted funds were wrongly stated in the 2019/20 accounts and this has been corrected in the last years values.

The UK economy is in recession and economic recovery is still uncertain due to the impact of COVID 19 and the slow return to normal social conditions. However, the Charity continues to bid for new funding and in particular is seeking medium term grants to improve sustainability of its charitable activities. Funds of £173,597 are carried forward into 2021/22 and further substantive funding grants are expected to be secured. The Trustees consider that as a result of the action taken to minimise ongoing operating costs during the pandemic and by improving the recurrent level of funding secured, the charity is a going concern. Resumption of operations in 2021/22 is likely to increase costs but a more robust financial strategy will improve the availability of funds.

12.3 Unadjusted Post Balance sheet events

Redundancy costs of £3,434 in June 2020 were not adjusted in 2019/20. There are no equivalent events in 2020/21.

12.4 Reserves Policy

The Trustees have adopted a prudent management approach to ensure the Unrestricted Funds Reserve does not fall below a minimum level that would, if circumstances changed for whatever reason, not only enable the Charity to meet its financial obligations, but also allow the operations of the charity to be funded for at least 2 months without drawing on any Restricted Funds.

The Trustees have agreed that, as the operating costs and staffing levels have reduced and a better system for controlling the management of leave adopted, the minimum reserve should be reduced to £25,000 (2020/21 £35,000). The Unrestricted Fund Reserve was £47k at the year-end (2019/20 £54,437) after recognising the flexibility of restricted funds of up to £30,000.

13. Risk Assessment

13.1 COVID 19

Although there are still risks, the impact of The COVID 19 is reducing as restrictions are eased with restrictions expected to end on 21st June 2021. The charity can restart operations on a limited basis from the first quarter of 2021/22 and expand as restrictions ease. Reliance on the Coronavirus Job Support Scheme will be reduced. Restrictions and home working has had a negative impact on staff and the risk to retaining key employees remain. There is a need to rebuild unrestricted funds once operations commence.

Building Circles

13..2 Economic Risks

The UK economy has an uncertain economic outlook as the UK emerges from the impact of COVID 19. Although BREXIT negotiations have concluded there are still transitional issues which may impact the economy. The charity will continue diversifying its sources of income so that it is not reliant on a dominant donor and more reliance on ongoing funding is planned. The lower cost base may not be able to be sustained but improved cost-benefit decision making will ensure maximum effectiveness of additional spending.

13.2 Operational Risks

The Trustees recognise there are several inherent risks in providing support services to individuals and running events in the community. There are policies in place to ensure these risks are mitigated by undertaking training as well as risk assessment. In addition, volunteers and staff are trained to monitor and escalate concerns to the appropriate authorities.

Charity operations include aspects such as data security and confidentiality, work and safety regulations, etc. Procedures are in place to ensure the charity complies with the PQASSO (and its successor quality schemes) Quality assurance policies and procedures and undertakes regular reviews to ensure these policies are updated to reflect changes, such as home working. Where appropriate, insurance policies are in place to reduce the impact of specific risk liabilities.

13.3 Financial Risks

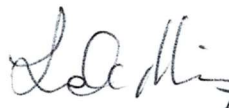
Building Circles is responsible for the secure receipt of funds from donors, managing the cash investments and accounting for costs incurred as well as preventing any potential fraud. Financial accounting systems are in place to provide accurate and timely management information as well as ensure appropriate and transparent controls are in place for each fund. Regular reviews of the financial data are undertaken through the year and additional approval controls are in place over cash and bank transactions. The Financial systems have been moved to an on-line system to improve operational resilience and security. With the change of Trustees, the opportunity has been taken to review controls and procedures and improve them in a proportionate manner.

Approved by the Trustees and signed on their behalf:

Chair

 FRANCES WATSON

Treasurer


LINDA MORRIS

Building Circles

Accounts for the year ended 31 March 2021

Independent examiner's report to the trustees of Building Circles in Gloucestershire

I report on the accounts of the Charity for the year ended 31 March 2020, which are set out on pages 2 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Name: Richard Gray



Relevant Professional Qualification or body: FCCA

Address: RWK Accounting Services Ltd, 1 Annexe, The Wheelhouse, Bonds Mill Estate, Stonehouse.
GL10 3RF

Date: 12th August 2021

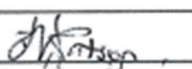
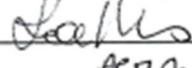
Building Circles

Building Circles	Charity Number 1178538
Statement of Financial Activities for year ended 31 March 2021	

	Unrestricted funds £	Restricted income funds £	Endow- ment funds £	Total this year £	Total last year £
Income and endow- ments from: (Note 2)					
Donations and legacies	10,162	-	-	10,162	16,954
Charitable Activities	78	85,348	-	85,426	138,736
Other Trading Activities	-	-	-	-	-
Investments	136	-	-	136	626
Other income	1,179	60,988	-	62,167	17,730
Total	11,555	146,336	-	157,891	174,046
Expenditure on: (Note 3)					
Raising Funds	-	14,487	-	14,487	25,817
Charitable Activities	14,656	98,461	-	113,117	165,553
Other	654	-	-	654	594
Total	15,310	112,948	-	128,258	191,964
Net gains/(losses) on in- vestments	-	-	-	-	-364
Net income / (expendi- ture)	-3,755	33,388	-	29,633	-18,282
Transfers between funds	-836	836	-	-	-
Net Movement in Funds	-4,591	34,224	-	29,633	-18,282
Reconciliation of Funds					
Total funds brought for- ward	47,495	96,469	-	143,964	162,246
Total funds carried for- ward	42,904	130,693	-	173,597	143,964

Building Circles

		Building Circles				Charity Number 1178538
		Balance Sheet as at 31 March 2021				
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets						
Tangible assets	(Note 6)	836	-	-	836	756
Investments		-	-	-	-	-
Total fixed assets		836	-	-	836	756
Current assets						
Stock		-	-	-	-	-
Debtors	(Note 7)	698	-	-	698	27,288
Cash at bank and in hand		41,790	131,356	-	173,146	123,400
Total current assets		42,488	131,356	-	173,844	150,688
Creditors: amounts falling due within one year (Note 8)						
		421	663	-	1,084	7,481
Net current assets/(liabilities)		42,067	130,693	-	172,760	143,207
Total assets less current liabilities		42,903	130,693	-	173,596	143,963
Creditors: amounts falling due after one year						
		-	-	-	-	-
Total Net assets		42,903	130,693	-	173,596	143,963
Funds of the Charity						
Unrestricted income funds		42,903		-	42,903	47,495
Restricted income funds	(Note 10)		130,693	-	130,693	96,469
Total Charity funds		42,903	130,693	-	173,596	143,964

Signed by two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		FRANCIS S. WATSON	5/10/21
		LINDA MORRIS	25/8/21
AC11A			

Note 1 Accounting Policies

1.1 Basis of accounting

The Financial statements have been prepared in accordance with 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 (FRS 102) published on 16 July 2014 as amended by Updates Bulletin 1 on 2 February 2016 and Bulletin 2 on 5 October 2018.

1.2 Reporting of Grant Income and Costs related to fund raising

The 2020/21 income received as Grants specifically for the provision of services has been classified as appropriate under Charitable Activities in line with the 2019/20 accounts. The costs incurred in raising funds (predominantly bid preparation) have been separately disclosed in the 2020/21 figures. This is lower than in 2019/20 due to Covid-19 which restricted both activities and potential funding opportunities.

1.3 Preparation of the accounts on a going concern basis

The impact of COVID 19 was substantially addressed by reducing the ongoing operational costs during 2019/20. Some of these costs were still incurred in the first quarter of 2020/21. The Coronavirus Job Retention Scheme was used extensively to protect the Charities resources when members of staff were unable to deliver services due to restrictions. In addition, funds of £144k were brought forward from 2019/20 and as well as the £62k from the Coronavirus Job Retention Scheme, new grants and donations totalling £96k were received. Many funders authorised some flexibility in the methods of delivery including on-line training. Although plans to restart charitable activities in the latter part of 2020 was not possible, the time was used to produce training materials and improve governance. It is expected that from May 2021, activities can begin to return to normal with government restrictions planned to end completely on June 21st. With the healthy fundholding and activities set to resume imminently, the charity is a going concern.

1.4 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment Income; 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.

Other Income for 2020/21 is almost exclusively the Coronavirus Job Retention Scheme. No benefits in kind (e.g. office space) were received in 2020/21.

Volunteer help; the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.5 Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Charity.

1.6 Expenditure Recognition, Post Balance Sheet events

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.7 Governance Costs

Includes costs, where incurred, of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.8 Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

1.9 Tangible Fixed assets and depreciation

All assets costing more than £500 (2020 £500) are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight-line basis over their estimated useful life of five years from the year of acquisition. Where an asset is purchased on or close to the end of the accounting period, depreciation starts in the next accounting year.

Notes to the accounts					
(p)					
Note 2 Analysis of income					
	Analysis	Unrestricted Funds	Restricted Funds	Total This year	Total Last year
		£	£	£	£
Donations	Companies and Private Charitable Foundations	-	-	-	10,000
	Charitable	10,102	-	10,102	6,954
	Left Aid	78	-	78	-
	Total	10,280	-	10,280	16,954
Charitable activities	Gloucestershire County Council, South Gloucester Council and the NHS	-	37,364	37,364	79,314
	Companies and Private Charitable Foundations	-	48,064	48,064	52,890
	Sales	-	-	-	6,520
	Total	-	85,428	85,428	138,724
Other income	Manufacturing Income	-	-	-	-
	Insurance receipts	-	-	-	17,730
	Coronavirus Job Support Scheme	1,179	60,908	62,107	-
	Total	1,179	60,908	62,107	17,730
Investment income	Bank Interest	130	-	130	620
	Total	130	-	130	620
Note 3 Analysis of expenses					
	Analysis	Unrestricted Funds	Restricted Funds	Total This year	Total Last year
		£	£	£	£
Raising Funds	Fundraising costs (Activities, NI, Pension)	-	14,687	14,687	25,817
	Total	-	14,687	14,687	25,817
Charitable activities	Salaries, NI and pension	9,828	87,825	97,653	132,713
	Reimbursed and physical fees	668	88	1,078	1,613
	Volunteer and staff training	-	-	-	85
	Volunteer and staff travel and associated costs	130	1,863	2,017	9,788
	Workshop costs	119	134	253	7,564
	Self-insuring training costs	-	-	-	641
	Office costs, rent, utilities, telephone	1,641	2,868	4,488	32,471
	Insurance	363	-	363	727
	Printing and stationery	-	2,724	2,724	3,245
	Publicity marketing costs	770	1,009	1,764	2,156
	IT costs	648	824	1,325	1,602
	Goods inclusion events	-	1,218	1,218	3,086
	Governance costs	254	-	253	261
	Grant given	-	-	-	-
	Total	14,636	96,407	113,786	165,553
Other	Depreciation	474	-	474	581
	Total	474	-	474	581
Investment Costs	Costs on disposal of assets	-	-	-	304
	Total	-	-	-	304

Notes to the accounts		(cont)	
Note 4 Details of certain items of expenditure			
4.1 Trustee Remuneration			
None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.			
4.2 Trustee expenses			
	This year	Last year	
Number of trustees who were paid expenses	0	0	
Nature of the expenses	Not Applicable	Not Applicable	
Total amount paid	nil	nil	
No training fees nor related travel expenses were waived by a Trustee (2019/20 year was nil).			
4.3 Fees for examination or audit of the accounts			
	This year	Last year	
	£	£	
Independent examiner's or auditors' fees for reporting on the accounts	180	180	
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	Nil	Nil	
Note 5 Paid employees			
5.1 Staff Costs			
	This year	Last year	
	£	£	
Gross wages, salaries and benefits in kind	106,830	121,808	
Employer's National Insurance costs	3,636	4,323	
Pension costs (defined contribution scheme)	1,843	2,278	
Total staff costs	112,311	128,500	
No employees had employee benefits in excess of £60,000 (2019/20 none). The employee benefits received by the Charity CEO, Liza Narocott, for the year totalled: £35,336 (2019/20 £35,920).			
5.2 Average number of full-time equivalent employees in the year			
	This year	Last year	
	Number	Number	
The parts of the charity where the employee works	Fundraising	0.3	0.5
	Charitable Activities	3.2	3.5
	Governance	-	-
	Other	-	-
Total	3.5	4.0	
5.3 Defined Contribution Pension			
Amount of contributions recognised as an expense	£1,843		
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.			

Building Circles

Note 6						
Tangible fixed assets						
6.1 Cost or valuation						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	1,346	-	1,346
Additions	-	-	-	555	-	555
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
forward	-	-	-	1,901	-	1,901
depreciation and impairment provisions						
Basis	None	None	None	SL	None	
Rate	None	None	None	5Yrs	None	
Balance brought forward	-	-	-	591	-	591
Depreciation charge for year	-	-	-	474	-	474
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	1,065	-	1,065
6.3 Net book value						
Brought forward	-	-	-	755	-	755
Carried forward	-	-	-	836	-	836

Building Circles

Notes to the accounts			(cont)	
Note 7 Debtors and prepayments				
Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	693	27,260	-	-
Total	693	27,260	-	-
Note 8 Creditors and accruals				
Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	904	2,416	-	-
Accruals and deferred income	180	5,065	-	-
Total	1,084	7,481	-	-
Note 9 Grantmaking				
9.1 Total value of grants				
Purposes for which grants made	Grants to institutions Total amount £		Grants to individuals Total amount £	
	-		-	
Total	-		-	
9.2 Grantmaking costs				
Support costs of grantmaking	Nil			

Notes to the accounts

(cont)

Note 10

Endowment and restricted income funds

10.1 Funds held

Fund Name	Type PE, EE or R	Purpose and Restrictions
Gloucestershire County Council incl:	R	Funding for new activity inclusion project
Building Better Lives	R	Funding for management, administration and volunteer co-ordinator posts and to increase range of services
Sexual Abuse Prevention	R	Funding for identified salary posts and training courses
Albert Hunt	R	Funding for Christmas Social Event
Barchester	R	Funding for allotments and workshops
Clinical Commissioning Group	R	Funding for anti bullying project
Gloucestershire Community Foundation	R	Funding for allotment management
Gostling	R	Staff Salaries
Grocers	R	Funding for salaries and office expenses
Henry Smith	R	Funding for salaries and office expenses
Leathersellers	R	Funding for salaries and office expenses
Mayfield Home Trust	R	Funding for salaries and office expenses
National Lottery	R	Funding to expand sex education training
Sing with Circles	R	Funding for hall hire
South Gloucestershire	R	Funding for new activity inclusion project
Thriving Communities	R	Funding for Volunteer co-ordinator salary , allotment and workshops
Woodward Trust	R	Funing for sexual abuse prevention training

10.2 Movements of major funds

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Gloucestershire County Council incl:	-	-	-	-	-	-
Building Better Lives	6,478	63,193	-56,833	-	-	12,838
Sexual Abuse Prevention	15,988	7,005	-11,914	-230	-	10,849
Albert Hunt	2,000	-	-	-	-	2,000
Barchester	480	-	-	-	-	480
Clinical Commissioning Group	23,132	7,952	-13,573	-	-	17,511
Community Pride	224	-	-158	-66	-	-
General	45,370	9,754	-14,606	-836	-	39,682
Gloucestershire Community Foundation	145	4,300	-2,614	-	-	1,831
Gostling	-	5,000	-	-	-	5,000
Grocers	-	5,000	-2,021	-	-	2,979
Henry Smith	7,852	-	-	-	-	7,852
Leathersellers	6,623	-	-126	-	-	6,497
Mayfield Home Trust	2,400	3,582	-1,020	-	-	4,962
National Lottery	23,054	37,005	-14,073	-	-	45,986
Sing with Circles	1,119	-	-	-	-	1,119
South Gloucestershire	-	12,866	-9,424	-	-	3,442
Thriving Communities	5,655	-	-1,122	-	-	4,533
Woodward Trust	1,000	-	-56	-	-	944
Others Restricted	318	1,500	-15	-	-	1,803
Others Unrestricted	2,125	734	-703	1,134	-	3,290
Total	143,963	157,891	-128,258		-	173,596

Building Circles

Note 11 Transactions with related parties				
11.1 Remuneration and benefits				
Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value		
		This year	Last year	
		£	£	
None		None	None	
11.2 Loans				
	Name of trustee or connected party	Legal authority	Amount owing	
			This year	Last year
			£	£
Due to trustees and related parties	None	Not Applicable	None	None
Due from trustees and related parties	None	Not Applicable	None	None
11.3 Other transaction(s) with trustees or related parties				
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year
			£	£
			None	None
None	Not Applicable	Not Applicable	None	None