



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

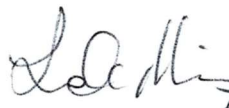
Building Circles is responsible for the secure receipt of funds from donors, managing the cash investments and accounting for costs incurred as well as preventing any potential fraud. Financial accounting systems are in place to provide accurate and timely management information as well as ensure appropriate 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

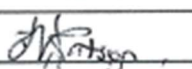
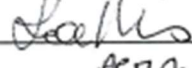
Building Circles

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	79	-	79	-
	Total	10,281	-	10,281	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	60,968	62,147	-
	Total	1,179	60,968	62,147	17,730
Investment income	Bank Interest	136	-	136	620
	Total	136	-	136	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	-	-	-	65
	Volunteer and staff travel and associated costs	130	1,863	2,017	9,768
	Workshop costs	119	134	253	7,564
	Self-insuring training costs	-	-	-	641
	Office costs, rent, utilities, telephone	1,641	2,868	4,468	32,471
	Insurance	363	-	363	727
	Printing and stationery	-	2,724	2,724	3,245
	Publicity marketing costs	775	1,009	1,784	2,156
	IT costs	648	824	1,325	1,602
	Goods donation material	-	1,218	1,218	3,090
	Governance costs	254	-	253	265
	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	-	-	-	364
	Total	-	-	-	364

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
	Charitable Activities	3.2
	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	27,266	-	-
Total	693	27,266	-	-
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	Not Applicable	Not Applicable	None	None