



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

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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

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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

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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

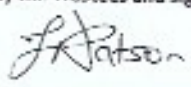
The Trustees recognise there are several inherent risks in providing support services to individuals and running events in the community. There are policies in place to ensure these risks are mitigated by undertaking training as well as risk assessments. In addition, volunteers and staff are trained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

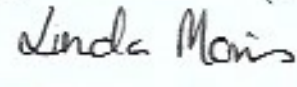
The charity continually monitors the effectiveness of its operational policies and their compliance. This includes such areas as data security and confidentiality, health and safety regulations, etc. Procedures are in place to ensure the charity complies with best practice in terms of quality assurance 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

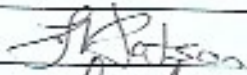
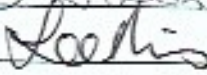
Building Circles						Charity Number 1178538
Balance Sheet as at 31 March 2022			Balance Sheet as at 31 March 2021 (Restated)			
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year	
£	£	£	£	£	£	
Fixed assets						
Tangible assets	(Note 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></th><th>This year Number</th><th>Last year Number</th></tr><tr><td>Fundraising</td><td>0.1</td><td>0.3</td></tr><tr><td>Charitable Activities</td><td>3.7</td><td>3.2</td></tr><tr><td>Total</td><td>3.8</td><td>3.5</td></tr></table>		This year Number	Last year Number	Fundraising	0.1	0.3	Charitable Activities	3.7	3.2	Total	3.8	3.5
	This year Number	Last year Number												
Fundraising	0.1	0.3												
Charitable Activities	3.7	3.2												
Total	3.8	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