



Charity No. 1178538

Building Circles

TRUSTEES REPORT

and

FINANCIAL STATEMENTS

For the year ended

31 March 2023

TRUSTEES REPORT For the year ended 31 March 2023

1. Report of the Trustees

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

2. Reference and Administrative Details

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

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

3. Structure, Governance and Management

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

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

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

The Accounts have been independently examined by:

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

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Bankers to the Trust are:

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

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

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

4 Objectives and Activities

The objectives of the Trust are:

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

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

4.1 Empowering socially isolated people with learning disabilities.

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

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

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

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

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

5. Activities and Achievements in 2022/23

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

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

The guiding focus of our work is:

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

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

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

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

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

5.1 Focus People

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

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5.2 Volunteers

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

5.3 Social Events

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

5.4 Hobby Workshops

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

5.5 Care-to-Grow Gardening Project

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

5.6 Gig Buddies

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

5.7 Emotional Wellbeing Training Package

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

5.8 Sexual Abuse Prevention Courses and additional Training Packages

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

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

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

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

Our bespoke training packages include:

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

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

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

5.9 Sex Education

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

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

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6. Contribution of Volunteers

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

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

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

7. How we measure performance

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

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

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

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

8. Other Achievements in 2022

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

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

9. Future direction of the Organisation

The following actions are planned:

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

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

10. Financial Review

10.1 Financial results

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

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

10.2 Post Balance sheet impact of COVID-19

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

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

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

10.4 Reserves Policy

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

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

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

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

11. Risk Assessment

11.1 COVID-19

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

11.2 Economic Risks

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

11.3 Operational Risks

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

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

11.4 Financial Risks

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

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11.5 With Thanks to our Funders

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

Gloucestershire County Council for our Abuse Prevention Training.

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

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

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

Mayfield Home Trust for our social events.

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

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

Chair

Frauces Watson

Treasurer

Linda Morris

Building Circles

Accounts for the year ended 31 March 2023

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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



Jul 28 2023

Date:

Building Circles			Charity Number 1178538		
Statement of Financial Activities for year ended 31 March 2023			Statement of Financial Activities for year ended 31 March 2022		
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year
£	£	£	£	£	£
Income and endowments from: (Note 2)					
Donations and legacies					
1,410	12,235	13,645	16,245	24,398	40,643
Charitable Activities					
-	115,768	115,768	-1,496	40,264	38,768
Investments					
1,338	-	1,338	83	-	83
Raising Funds					
758	-	758			
Total					
3,506	128,003	131,509	14,832	64,662	79,494
Expenditure on: (Note 3)					
Raising Funds					
2,275	-	2,275	3,487	-	3,487
Charitable Activities					
11,731	105,561	117,292	9,525	113,100	122,625
Total					
14,006	105,561	119,567	13,012	113,100	126,112
Net income / (expenditure)					
-10,500	22,442	11,942	1,820	-48,438	-46,618
Transfers between funds					
-	-	-	-	-	-
Net Movement in Funds					
-10,500	22,442	11,942	1,820	-48,438	-46,618
Reconciliation of Funds					
Total funds brought forward					
43,073	83,906	126,979	41,253	132,344	173,597
Total funds carried forward					
32,573	106,348	138,921	43,073	83,906	126,979

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

Signed by two trustees on behalf of all the
trustees
Chair

Treasurer

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

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

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

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

1.2 Reporting of Grant Income and Costs related to fund raising

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

1.3 Preparation of the accounts on a going concern basis

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

1.4 Income recognition

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

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

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

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

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

1.5 Fund Accounting

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

1.6 Expenditure Recognition

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

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

1.7 Governance Costs

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

1.8 Tangible Fixed assets and depreciation

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

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

Notes to the accounts		(cont)
Note 4	Details of certain items of expenditure	
4.1 Trustee Remuneration		
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either the current or previous accounting period.		
4.2 Trustee expenses		
None of the trustees have claimed any expenses from the charity even though they are authorised to claim travel costs to Trustee and other authorised meetings. This applies to both accounting years.		
No training fees nor related travel expenses were waived by a Trustee during either accounting year.		
4.3 Fees for examination of the accounts		
Independent examiner's fees for reporting on the accounts		
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		
	This year	Last year
	£	£
	1,086	1,020
	270	240
Note 5		Paid employees
5.1 Staff Costs		
Gross wages, salaries and benefits in kind		
Employer's National Insurance costs		
Pension costs (defined contribution scheme)		
	This year	Last year
	£	£
	87,027	95,521
	1,128	2,966
	1,310	1,099
	Total staff costs	89,465
		99,586
No employees had employee benefits in excess of £60,000 (2021/22 none). The employee benefits received by the Charity CEO, Helen Kay, for the year totalled, £34,964. (£27,732 in 2021/22)		
5.2 Average number of full-time equivalent employees in the year		
The parts of the charity where the employee works		
	This year	Last year
	Number	Number
Fundraising	0.1	0.1
Charitable Activities	3.4	3.7
Total	3.5	3.8
Amount of pension contributions recognised as an expense		
	£1,310	£2,966
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.		

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

6.1 Cost or valuation

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

6.2 Accumulated depreciation and impairment provisions

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

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

6.3 Net book value

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

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

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

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

9.3 Balance sheets of major funds

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

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

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