



Building Circles

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

CHARITY NUMBER: 1178538



Introduction from the Chair

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

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

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

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

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

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

Jon Minall



CEO Report from Helen Kay

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

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

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

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

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

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

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

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

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

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

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

All the best - Helen



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



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

Our Impact in Numbers



Building Circles

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

19 Social Buddy Pairs
enjoying friendship
and exploring the local
community

18 Gig Buddy Pairs
enjoying live music and
staying up late

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

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

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

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

We are committed to:

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

Mission, Vision and Values

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

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

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



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

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

Our Values In Action

Leadership

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

Inclusion

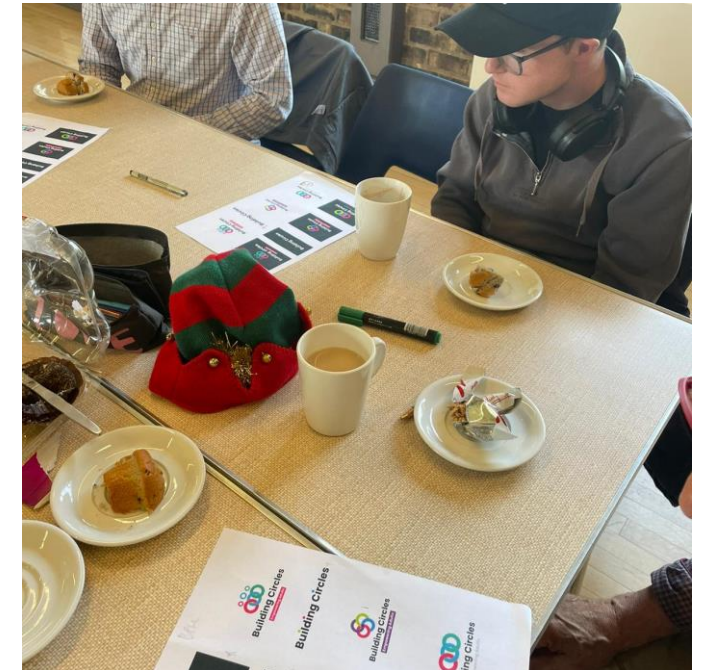
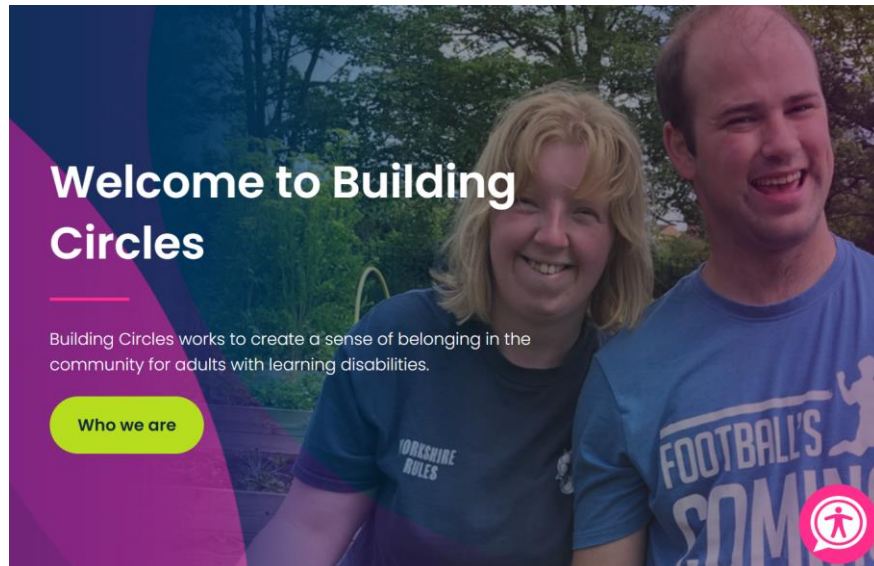
As a team we are universally aware that the quality and strength of our offering grows exponentially if it is coproduced. The authenticity and value from our work is far more deeply felt if everyone is involved in both design and delivery. We are committed to providing welcoming events and experiences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

Ambition

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

New Logo and website

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





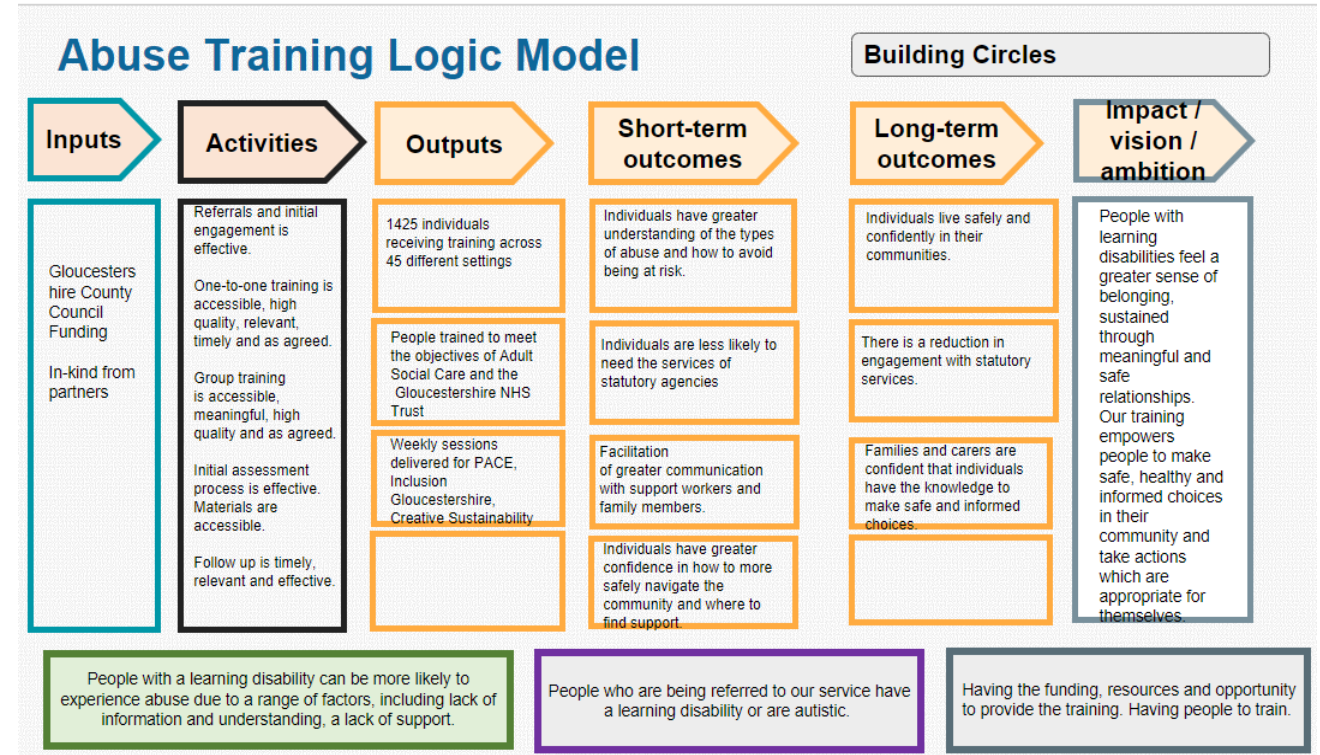
Working with Cranfield Trust

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

Specifically, we wanted to know:

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

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



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



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

Gig Buddies

Beth and Karen

A participants view

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

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





Gig Buddies Lauren and Marisa

A volunteers view

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

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

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

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



A New Name for our Matched Friendships

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

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

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





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

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

Our Social Buddies tell us...

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

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



Our New Allotment

Partnership working with the community group Stonehouse in Bloom

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



Prestbury and Kingsway Allotments

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



Training



Building Circles

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

Training



Building Circles

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

Training Workshops



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



Thank you

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

We truly appreciate your commitment and support.

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

We are grateful for your partnership.



Gloucestershire



MAYFIELD HOME TRUST LIMITED

Financial Review

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

Reference and Administrative Details

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

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

Trustees

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

Jon Minall (Chair)

Linda Morris (Treasurer)

Frances Watson

Sophie Ayre

Andy Rozwadowski

Alison Peett (appointed August 2023)

Current Employees

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

Helen Kay, CEO

Louise Waller, Training Manager

Jo Sutherst, Trainer/Administrator

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

Nicky Gamble, Finance Manager

Alice Mansley, Administrative Assistant

Brian Wilcox, Gig Buddies Coordinator

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



Financial Results 2023/2024

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

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

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

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

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

Post Balance Sheet Events

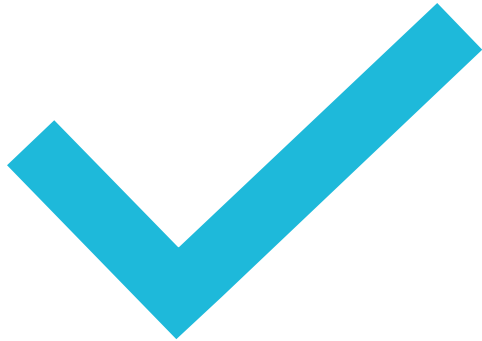
There are no significant post balance sheet events, but it is important that we secure longer term funding in 2024/25.

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

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

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

Reserves Policy



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

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

Economic Risk



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

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

Operational Risks

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

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

Financial Risks

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

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

Linda Morris
Treasurer, May 22nd 2024.



Building Circles

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by the Trustees and signed on their behalf



Jon Minall
Chair



Linda Morris
Treasurer

07 August 2024
Date:

Independent examiner's report to the trustees of Building Circles

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

Responsibilities and basis of report

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

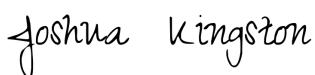
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

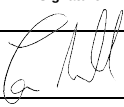


Joshua Kingston, BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

07 August 2024
Date:

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

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

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

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

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

1.2 Reporting of Grant Income and Costs related to fund raising

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

1.3 Preparation of the accounts on a going concern basis

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

1.4 Income recognition

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

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

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

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

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

1.5 Fund Accounting

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

1.6 Expenditure Recognition

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

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

1.7 Governance Costs

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

1.8 Tangible Fixed assets and depreciation

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

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

Notes to the accounts		(cont)	
Note 4	Details of certain items of expenditure		
4.1 Trustee Remuneration			
None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either the current or previous accounting period.			
4.2 Trustee expenses			
None of the trustees have claimed any expenses from the charity even though they are authorised to claim travel costs to Trustee and other authorised meetings. This applies to both accounting years.			
No training fees nor related travel expenses were waived by a Trustee during either accounting year.			
4.3 Fees for examination of the accounts		This year	Last year
		£	£
Independent examiner's fees for reporting on the accounts		1,440	1,086
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		0	270
Note 5	Paid employees		
5.1 Staff Costs		This year	Last year
		£	£
Gross wages, salaries and benefits in kind		120,453	87,027
Employer's National Insurance costs		3,420	1,128
Pension costs (defined contribution scheme)		2,108	1,310
Total staff costs		125,981	89,465
No employees had employee benefits in excess of £60,000 (2022/23 none). The employee benefits received by the Charity CEO, Helen Kay, for the year totalled, £41,828. (£34,964 in 2022/23)			
5.2 Average number of full-time equivalent employees in the year		This year	Last year
		Number	Number
The parts of the charity where the employee works			
Fundraising		0.1	0.1
Charitable Activities		3.8	3.4
Total		3.9	3.5
Amount of pension contributions recognised as an expense		£2,108	£1,310
The cost of the scheme charged is equal to the contributions payable in the reporting period. Any liability and expenses are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.			

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

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

6.2 Accumulated depreciation and impairment provisions

Basis	SL	
Rate	5Yrs	

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

6.3 Net book value

Brought forward	104	104
Carried forward	-	-

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

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

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

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

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

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

9.3 Balance sheets of major funds

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

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