

Charity No. 1178538

Building Circles

TRUSTEES REPORT

and

FINANCIAL STATEMENTS

For the year ended

31 March 2025

TRUSTEES REPORT
For the year ended 31 March 2025

Chair's introduction

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

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

The last year has been challenging, but also productive.

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

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

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

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

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

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

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

Jon Minall – Chair of the Board of Trustees.

Report of the Trustees

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

Reference and Administrative Details

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

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

The Organisation's address is:

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

Structure, Governance and Management

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

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

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

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Alison Peett
Sophie Ayre
Andy Rozwadowski

The Accounts have been independently examined by:

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

Bankers to the Trust are:

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

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

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

Objectives and Activities

The objectives of the Trust are:

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

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

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

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Statement of Trustees' Responsibilities

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

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

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

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

Activities and Achievements 2024 – 2025

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

Key Developments Overview

During the year we have:

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

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

Core Projects Summary

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

Co-production

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

Building Circles

Specialist and Bespoke Training Packages and Workshops

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

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

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

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

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

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

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

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

Our Buddy Schemes

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

Beth, 28, shares:

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

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

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

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

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

Community Allotments

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

New Initiative - The Gloucester Peer Led Art Workshops

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

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

The project achieved two key outcomes:

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

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

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

Volunteers

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

Our Work in Numbers

People accessing one or more services - 264

Total number of volunteers - 73

Total number of volunteer hours – 3,200

Case Studies

Gig Buddies - Olivia and Nicola

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

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

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

Social Buddies – Pete and Jamie

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

Our Wider Community and Supporters

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

With Thanks to our Funders

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

National Lottery Awards for All for our Social Buddies Service

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

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

Virgin Unite for funding towards our Gig Buddies Service

Gloucester Integrated Locality Partnership Fund for funding for our Art Workshop

Financial Review

Financial results

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

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

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

Post Balance Sheet Events

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

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

Reserves Policy

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

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

Risk Assessment

Economic Risks

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

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

Operational Risks

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

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

Financial Risks

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

Approved by the Trustees and signed on their behalf:

Chair



Treasurer



BSCAEMA

Building Circles

Independent examiner's report to the trustees of Building Circles

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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


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

Date: 23/9/25

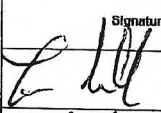
Building Circles						Charity Number 1178538
Statement of Financial Activities for year ended 31 March 2025			Statement of Financial Activities for year ended 31 March 2024			
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total last year	
£	£	£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

Building Circles						Charity Number 1178538
Balance Sheet as at 31 March 2025			Balance Sheet as at 31 March 2024			
Unrestricted funds	Restricted income funds	Total this year	Unrestricted funds	Restricted income funds	Total this year	
£	£	£	£	£	£	
Fixed Assets						
Tangible assets (Note 6)	595	-	595	-	-	
Total fixed assets	595	-	595	-	-	
Current assets						
Debtors (Note 7)	465	-	465	546	-	546
Cash at bank and in hand	28,301	95,035	121,336	33,265	77,104	110,369
Total current assets	28,766	95,035	121,801	33,811	77,104	110,915
Creditors: amounts falling due within one year (Note 8)	4,682	-	4,682	6,366	-	6,366
Net current assets/(liabilities)	22,084	95,035	117,119	27,445	77,104	104,549
Total assets less current liabilities	22,679	95,035	117,714	27,445	77,104	104,549
Total Net assets	22,679	95,035	117,714	27,445	77,104	104,549
Funds of the Charity						
Unrestricted Income funds (Note 9)	22,679		22,679	27,445		27,445
Restricted Income funds (Note 9)		95,035	95,035		77,104	77,104
Total Charity funds	22,679	95,035	117,714	27,445	77,104	104,549

Signed by two trustees on behalf of all the trustees

Chair

Treasurer

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

Notes to the accounts

Note 1 Accounting Policies

1.1 Basis of accounting

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

1.2 Reporting of Grant Income and Costs related to fund raising

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

1.3 Preparation of the accounts on a going concern basis

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

1.4 Income recognition

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

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

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

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

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

1.5 Fund Accounting

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

1.6 Expenditure Recognition

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

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

1.7 Governance Costs

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

1.8 Tangible Fixed assets and depreciation

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

Notes to the accounts (cont)							
Note 2 Analysis of Income							
	Income Type	Unrestricted Funds £	Restricted Funds £	Total This year 2024/25 £	Unrestricted Funds £	Restricted Funds £	Total Last year 2023/24 £
Donations	Donations	7,137	1,615	8,652	3,545	675	4,220
	Total	7,137	1,615	8,652	3,545	675	4,220
Other income	Raising Funds						
		167	-	167	69	-	99
	Total	167	-	167	69	-	99
Charitable activities	Gloucestershire County Council, South Gloucester Council and the NHS Ind Gov Grants	-	106,691	106,691	-	40,807	40,807
	Companies and Private Charitable Foundations	5,400	51,735	57,135	-	79,316	79,316
	Total	5,400	158,426	163,826	-	120,123	120,123
Investment income	Bank interest						
		2,450	-	2,450	3,524	-	3,524
	Total	2,450	-	2,450	3,524	-	3,524
Note 3 Analysis of expenses							
	Expense Type	Unrestricted Funds £	Restricted Funds £	Total This year £	Unrestricted Funds £	Restricted Funds £	Total Last year £
Raising Funds	Fundraising costs (Salaries, NI, Pension)	-	9,547	9,547	-	5,200	5,200
	Total	-	9,547	9,547	-	5,200	5,200
Charitable activities	Salaries, NI and pension	6,298	112,705	119,003	1,327	119,454	120,781
	Recruitment and payroll fees	3,385	1,157	4,542	914	2,987	3,901
	Volunteer and staff travel and associated costs	853	9,751	10,604	809	10,072	11,781
	Office costs, rent, utilities, telephone, postage	985	8,263	7,248	835	5,010	5,845
	Insurance	756	-	756	862	-	902
	Printing and stationery	101	1,142	1,243	450	448	898
	Publicity, marketing costs	1,600	1,840	2,940	950	188	1,118
	IT costs	2,071	(1,102)	969	3,330	2,475	5,805
	Social inclusion events	2,071	992	3,063	889	9,108	9,975
	Governance costs	2,105	-	2,105	1,846	223	2,071
	Depreciation	-	-	-	104	-	104
	Total	19,625	132,756	152,383	12,287	144,842	167,130

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

Notes to the accounts		
Note 6	Tangible fixed assets	

6.1 Cost or valuation

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

6.2 Accumulated depreciation and impairment provisions

Basis	SL	
Rate	5Yrs	

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

6.3 Net book value

Brought forward	-	-
Carried forward	595	595

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

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

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

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

Other creditors**Accruals and deferred income**

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

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

9.3 Balance sheets of major funds

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

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