

REGISTERED COMPANY NUMBER: 03002869 (England and Wales)  
REGISTERED CHARITY NUMBER: 1043143

REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR

CARING FOR COMMUNITIES AND PEOPLE



**CARING FOR COMMUNITIES AND PEOPLE**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**CARING FOR COMMUNITIES AND PEOPLE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                  |  |
|----------------------------------|--|
| <b>TRUSTEES</b>                  | M R Ratcliffe MBE<br>A Piggott<br>I J Salter<br>T Czapski<br>K J Morgan OBE DL<br>A M Lea<br>R J Carter (resigned 31.10.21)<br>D M Stevens (appointed 1.9.21)  |
| <b>COMPANY SECRETARY</b>         | A Piggott  |
| <b>REGISTERED OFFICE</b>         | Wolseley House<br>Oriol Road<br>Cheltenham<br>Gloucestershire<br>GL50 1TH  |
| <b>REGISTERED COMPANY NUMBER</b> | 03002869 (England and Wales)   |
| <b>REGISTERED CHARITY NUMBER</b> | 1043143  |
| <b>AUDITORS</b>                  | Andorran Limited (Statutory Auditor)<br>Chartered Accountants<br>6 Manor Park Business Centre<br>Mackenzie Way<br>Cheltenham<br>Gloucestershire<br>GL51 9TX  |
| <b>PATRON</b>                    | The Lord Bird MBE  |
| <b>SENIOR LEADERSHIP TEAM</b>    | Cordell Ray MBE - CEO<br>Gareth Edwards - Chief Operating Officer<br>Amanda McPeake - Finance Director<br>Nigel McPeake - Business Devel. Director<br>Max Larcombe - Director of ABS<br>Ramona Ray - Director of CBS<br>Ryan Major - Facilities Director<br><br>Daniel Chun - Director - People,<br>Engagement and Quality |

## CARING FOR COMMUNITIES AND PEOPLE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objectives of the charity as defined in the Memorandum of Association are to provide assistance for socially deprived young people, particularly those aged from 16 to 25 years; to provide accommodation for homeless persons; to provide for those in financial need; and to provide care, support and resettlement advice to those in need or at risk.

In order to achieve the objectives, the charity has set out a series of statements:

##### **Our Vision:**

Our vision is of a caring, supportive and inclusive society.

##### **Our Purpose:**

Our purpose is to prevent the causes and reduce the effects of homelessness, family breakdown and exclusion.

##### **Our Mission:**

Our mission is to support:

- safe and stable homes;
- strong families and communities;
- health and wellbeing;
- independence and resilience;
- social and financial inclusion.

##### **Our Beliefs:**

We believe:

- everyone should have a place they can call home;
- everyone has the power to change their lives for the better, but some may need help to do so;
- prevention is better than cure;
- volunteering enriches lives.

##### **Our Values:**

We place communities and people at the heart of everything we do. Our services are:

- based on working in partnership;
- available to all who need them;
- delivered to the highest standards;
- compassionate, personalised and empowering;
- based on making things happen.

##### **Public benefit**

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out above under 'objectives and aims' and below under 'achievement and performance'.

# CARING FOR COMMUNITIES AND PEOPLE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

##### Why do we do what we do?

Caring for Communities and People (CCP) exists to transform the lives of children, young people, families and vulnerable adults by reducing the impact and consequences of homelessness, family breakdown, poverty and wider social exclusion. We seek firstly to prevent, then to mitigate the influence of Adverse Childhood Experiences (ACEs) which otherwise contribute to a recurring cycle of social deprivation. In the year we have supported 8,251 individuals and families, an increase of 11% on the previous year.

##### How do we do it?

Our principal approach is to tender for contracts for the provision of Health and Social Care services for which local authorities have a statutory responsibility. We specialise in offering Accommodation Based Services to homeless individuals and Community Based Services for people in need who live in their own homes.

#### Accommodation-Based Support

CCP's Accommodation-Based Support (ABS) services provide supportive environments for people who are vulnerable, homeless or who are still developing their independent living skills. We provide a range of services for care leavers, young people aged 16 to 25, and homeless adults. We work with people to develop co-produced action plans which help them to:

- Build on their individual strengths
- Develop the skills they need to become self-reliant
- Sustain accommodation and tenancies
- Rebuild relationships with family members
- Link with wider community support networks
- Enable smooth transitions between supported accommodation and independent living

The accommodation we manage ranges from houses and flats suitable for 1 to 3 people, up to larger sites accommodating 20+ people in individual and shared self-contained units. Accommodation is a mix of CCP-owned, leased, or operated under a management agreement.

Throughout the year we have worked with 908 individuals.

#### **Lola's Story**

Lisa gave me a room which I could get my head together in. They were always there when I needed a chat, and when I needed a laugh. Anything I wanted they did their best to get for me. They helped me see my baby again. They helped me remain calm when my baby was in hospital, and it was touch and go if he survived. Because of Covid I was not allowed in the hospital. I was so angry and upset. I had tried and tried to gain access to the hospital but failed. I came back home and was raging! Lisa recognised this straight away, she spoke to me, and her voice calmed me. Lisa encouraged me to go for walk, to get out the house. I told her if I saw people, I was likely to attack them, but she still came for that walk with me and chatted with me while my anger subsided. She was not scared of my anger like most people would be, she understood, and she listened. she gave me time to think and talk it all through. I will never forget what she has done for me. If she did not do this, I would have gone back to the hospital, kicked off and probably ended up back in prison. Lisa is an angel in disguise. Every staff member has been great, but Lisa really did save me from going to prison.

# CARING FOR COMMUNITIES AND PEOPLE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities - continued

##### Community-Based Support

CCP's Community-Based Support (CBS) services deliver short term support that builds on an individual's existing strengths to help them develop the skills to become self-reliant and resilient, and live independently in the long term. We support people to:

- Reduce the risk of tenancy breakdown or losing their homes
- Find and maintain appropriate accommodation
- Maximise their income, improve budgeting and money management skills, and reduce debt
- Find activities, build social networks and avoid isolation, including rebuilding family relationships and developing links with other people, neighbourhoods and community networks
- Take up education, training, employment or volunteering opportunities
- Improve their health and wellbeing and enable them to access health and social care services, including GPs, mental health and drug and alcohol services

Throughout the year we worked with 6,754 individuals.

##### **Amy's Story**

Amy self-referred after visiting CCP's Community Pantry which she had been signposted to by her GP. Amy asked us for help with her benefits and food initially, but it became apparent that her mental health and low confidence were a concern. Amy was given a sick note by the GP and alongside not working was struggling to get out of the house due to elevated levels of anxiety.

A finance assessment was undertaken by CCP's Financial Inclusion team to ensure Amy had a plan to maintain her finances followed by a referral to the NHS Let's Talk service to access counselling support. As we got to know Amy better, we made a referral to an employment service, Going the Extra Mile (GEM). The GEM Project aims to support individuals like Amy, dealing with circumstances that are causing barriers to work, and move them closer towards education, training, or work.

Amy's benefit review resulted in some additional income to help with personal finances. In addition to the benefit review an application to the Barnwood Trust was written by CCP requesting a grant to replace a broken oven and fridge. This was successful and the items were replaced, which helped Amy to feel better about being at home, being able to focus on nutrition and in general with her self-confidence.

Amy now attends a local job club and continues to shop in the CCP Community Pantry, building a strong connection with the team of trained Pantry support workers. Amy is eating regular meals and learning how to cook nutritional meals together with batch cooking recipes so when feeling low or unwell can still have a substantial meal.

In reflecting on the months since being referred into CCP, Amy says "I am feeling more positive and working with CCP has helped me to get the support I needed. I feel ready to work part time, which was what I really want to do again. I feel in control of my money and overall feel so much better than I ever thought I would."

## CARING FOR COMMUNITIES AND PEOPLE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities - continued

##### **Our Commitment to Preventative Services**

In delivering both Accommodation Based Services and Community Based Services, we have repeatedly observed the people we support often have high numbers of Adverse Childhood Experiences (ACE's). ACEs are acknowledged to be highly stressful events or situations that happen during childhood and/or adolescence. They can be a single event, or typically prolonged threats to, and/or breaches of a young person's safety, security, trust, or bodily integrity. Evidence consistently demonstrates a strong association between ACEs and a wide range of health and social problems in adulthood.

To mitigate the lifelong impact of ACEs, we have made a commitment to develop an Early Help Family Support Service available to support parents who are struggling in their parenting role, but who are unable to receive support from other specialist services. We are therefore delighted to have secured further investment from National Lottery Community Fund awarding £500,000 over 3 years to continue the Gloucestershire Family and Parenting Support Service.

There are changes to the delivery of the new service, with a greater emphasis on community development, but otherwise the hands-on family support and Solihull Parenting approaches will continue as before. This is great news for families on the fringes of statutory services and for Early Help services.

In the year we were able to support 589 families.

##### **Covid-19**

To maintain consistent and constant service delivery we maintained a cautious approach to dealing with Covid-19, keeping in place the 3 key preventative measures of Hands, Face Space. These measures were reviewed regularly by the Senior Leadership Team with Covid risk assessments updated on our intranet with key messages communicated to staff via Team Meetings and the All-staff Meeting.

Many staff continued to work from home and in some cases a hybrid arrangement including a mixture of home, office or workplace working. The impact of remote / home working is continually assessed, with a focus on Wellbeing.

We have managed to keep all services fully staffed and operational, despite the challenges of increased transmission rates.

##### **Hamper Scamper**

We successfully delivered the busiest Hamper Scamper yet, fulfilling requests of 2,137 hampers and 2005 children's gifts.

The monetary value of the donations combined are estimated to be more than £80,000 and included 41,000 individual items of food. 39 schools and social care agencies referred into the appeal, and we received support from 316 volunteers donating 1,406 hours of their time. Using the Annual Survey of Hours and Earnings, we estimate the donation of time to be worth £19,684.

We are grateful to Zurich Community Trust for the donation of space and Eurolink Connect for the donation of a mobile Wi-Fi hub enabling us to maintain communications with supporters and referring agencies.

## CARING FOR COMMUNITIES AND PEOPLE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

#### ACHIEVEMENT AND PERFORMANCE

##### Personnel

##### Leadership Development

We have continued to invest in the professional development of our Senior Leadership Team through Quolux Leadership Management training. This investment supports business planning and strategy, whilst enabling (developing) the organisation to have a strong team enterprise and sustainable future.

##### Employee Engagement, Workplace Wellness and Diversity and Inclusion

One year ahead of schedule, we delivered on our promise to raise the minimum wage and salary to align with the standards set out by Real Living Wage Foundation, which we brought into force on 1st April 2021. We delivered further positive news increasing salaries for all employees by 2% and by delivering a bonus at the end of the 2021-22 year.

After further strong investment in our Employee Value Proposition last year, we continued in a similar vein by adding employee life assurance as universal cover for all contracted staff, entitling their nominated individual to receive a pay-out equivalent to 3 times their annual salary in the event of their death.

To assist with continued personal and professional development, we have invested in learning management software, currently in a trial period, to map out the individual learning pathways for all staff and facilitate the coordination and review of training to ensure compliance.

We continued to procure universal training in Psychologically Informed Environments, Trauma Informed and Strengths Based Approach. Further, middle managers have undertaken Managing Stress in the Workplace training as well as Work Smarter, Not Harder coaching.

Further, we identified six staff to take their learning and development to the next level through enrolling them onto apprenticeships, paid for through our contributions to the Apprenticeship Levy.

We have continued to refine our health and wellbeing offer in recognition of the increasing pressures placed upon staff performing stressful duties. We invested in additional hours taking our Workplace Welfare Manager from part time to full time and invested in Critical Incident training to equip them to respond to staff subject to traumatic incidents on shift.

In recognition of our strides towards enhancing our Employee Value Proposition, we were proud to be the recipient of the Employee Engagement Award at the SoGlos Business Awards.

We brought diversity and inclusion into sharper focus this year by setting out our objective to build an overarching strategy towards having a highly diverse workforce and workplace that is welcoming, nurturing, and anti-oppressive. We have set out five key objectives that form our strategy and commitment to diversity and inclusion and our Diversity & Inclusion team are embracing the principles of FREDIE (Fairness, Respect, Engagement, Diversity, Inclusion and Equality) across the workforce.

Diversity in the workplace yields significant benefit to everyone in contact with CCP including the people we serve. We have continued to promote a workplace culture of inclusivity in which people can come to work, feel comfortable and confident to be themselves. This ensures everybody feels valued and in so being add value to those we are here to serve.

We are pleased to have been recognised as an inclusive employer through Inclusivity Works, receiving an Exemplar Employer Award recognising the work we do supporting people with barriers moving into employment.

The award has recognised CCP to be leading by example, offering apprenticeships and employment opportunities to people who face barriers to work. We fundamentally uphold a vision that every person should have the opportunity to engage in meaningful work. We understand the value of providing effective work opportunities, enhancing people's employability and life skills, as well as creating a positive impact on their local communities.

## CARING FOR COMMUNITIES AND PEOPLE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

#### FINANCIAL REVIEW

##### Investment policy and objectives

Throughout the year, the Charity continued to own properties at 301 and 340 High Street, Cheltenham, which were substantially used for its own administrative and client-facing services. Towards the end of the year the decision was taken to sell 301 High Street as its original purpose as a "One Stop Shop" for client-facing services has been superseded. This sale is expected to be realised in the 2022-23 year. The programme of housing acquisition for the accommodation of clients has progressed, through continued use of the loan facility of £2.85 million provided by Social and Sustainable Capital.

##### Risk management

All risks to which the charity is exposed, as identified by the trustees in their continuous review of risk, have been reviewed and systems are in place to manage those risks. In particular, a risk register covering the areas of governance, operations including staffing, finance and the environment has been improved and is regularly reviewed as to the likelihood and potential seriousness of each perceived risk.

There is a rigorous system of financial control in place which requires a trustee to authorise expenditure above a set level. Historical financial reporting and forecasting occurs on an ongoing basis.

##### Income and expenditure

Details of financial performance are set out in the Statement of Financial Position on page 13. Our activities have been reported under two headings - Accommodation Based Support and Community Based Support. These activities are defined in Note 21, in which the purposes of the restricted funds are explained.

Incoming resources for charitable work have increased by some 6% compared to the previous year, a creditable outcome in a period still affected both by Covid restrictions and the subsequent unwinding of those restrictions. Expenditure to provide services has increased by 11%, attributable to an increase in services provided but also to the installation of additional controls to ensure close monitoring of our expanded activities, which continue to be developed through work with a larger number of local authorities.

##### Assets and reserves

The Statement of Financial Activities and the Statement of Financial Position are on pages 13 and 14.

Once again, the loan facility provided by Social and Sustainable Capital has enabled us to purchase more accommodation for users needing support and this has increased the value of our fixed assets by some £1.5 million, with a corresponding increase in our loan commitment, as explained in Note 18. The assets acquired are principally houses and the directors are confident that their carrying value will not be less than their cost.

Through excellent control of short-term creditors, debtors and cash, the net current asset position has remained as it was in 2021 and the Statement of Cash Flows on pages 15 and 16 reflects this position.

Note 21 explains the spending from funds in the year and the allocation of funds for the following year, with brief supplementary explanation of the purpose of each fund.

##### Thanks to the Finance and Information Technology teams

The Trustees would like to pay particular tribute to the work of the Finance and IT teams throughout the recent period of difficult working. Whilst they are not at the coal face, their co-operation with those who are and their careful control of finance and communications is vital to the organisation and the Trustees are delighted to commend them.

## **CARING FOR COMMUNITIES AND PEOPLE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **FUTURE PLANS**

Demand for services is rising and we expect this to gather pace principally due to the cost-of-living crisis, but also post pandemic where we observe a general wellbeing crisis in many communities. Getting back to normal is frightening for some and the re-adjustment leaves many feeling isolated. Supporting our staff, paid and unpaid, to feel energised and resourced is, therefore, a priority for the year ahead.

We will embed the values of the organisation through the publishing of our Highest Standard Protocol. This will evolve the way in which we dedicate time to supervision and appraisal based on the principles of reflective practice, encouraging staff to reflect on work-based practice and engage in a process of planning, reflection and continuous improvement and learning.

We will maintain investment in reward and recognition through the development and implementation of a transparent, equitable pay structure. This will ensure that current and future employees are able to map their time with the charity, whether this be as a steppingstone to a future career or as a long-term employee with us.

In respect to service development, we are considering applying to become a Registered Social Landlord during the next fiscal year to strengthen CCP's position when commissioning with local authorities. Successful registration will ensure our standards remain high through the introduction of a regulator to scrutinise our standards. We envisage this process will drive our high gold standard mantra that we are so proud of. High standards are especially important to make sure that everyone encountering CCP's Independent Living Services gets the care and support that is right for them and that purchasers of our services feel assured quality is at the heart of our offer.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity ("CCP") is incorporated as a company limited by guarantee and therefore it has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. It is governed by its Memorandum & Articles of Association dated 19 December 1994, as amended by special resolution on 22 January 1996.

##### **Recruitment and appointment of new trustees**

The power to appoint new trustees is vested in surviving and continuing trustees. Appropriate procedures for the recruitment and training of new trustees are implemented if required.

##### **Organisational Structure**

The charity is controlled by a board of trustees, which meets on a regular basis. Names of the trustees are detailed on page 1 of this report. One new trustee was appointed during the year. Day-to-day operations are supervised by a Senior Leadership Team, details of which are given on page 1 of this report.

##### **Related Parties**

The company is the sole trustee of the Ratcliffe Trust ("The Trust"), itself a registered charity, using the same registration number as CCP. The Ratcliffe Trust is therefore regarded as a subsidiary undertaking of CCP. Since October 2002 the Trust has been inactive. The charity has two wholly-owned subsidiaries, CCP Innovations Limited and CCP Homes Limited, which have always been and remain dormant.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Caring for Communities and People for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**CARING FOR COMMUNITIES AND PEOPLE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Andorran Limited (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 July 2022 and signed on its behalf by:



A Piggott - Secretary

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARING FOR COMMUNITIES AND PEOPLE

### **Opinion**

We have audited the financial statements of Caring for Communities and People (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARING FOR COMMUNITIES AND PEOPLE

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the charity's business;
- understanding how the charitable company complies with its regulatory framework by making enquiries of management;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARING FOR COMMUNITIES AND PEOPLE

### **Auditors' responsibilities for the audit of the financial statements - continued**

We assessed the susceptibility of the charitable company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a charity;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the charitable company. These do not necessarily have a direct influence on the financial statements but might affect the charitable company's ability to operate.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Roger Downes FCA (Senior Statutory Auditor)  
for and on behalf of Andorran Limited (Statutory Auditor)  
Chartered Accountants  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

26 July 2022

**CARING FOR COMMUNITIES AND PEOPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

|                                    | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Endowment fund<br>£ | 31.3.22<br>Total funds<br>£ | 31.3.21<br>Total funds<br>£ |
|------------------------------------|-------|-------------------------|-----------------------|---------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM</b>                 |       |                         |                       |                     |                             |                             |
| Donations and legacies             | 2     | 49,678                  | 51,295                | -                   | 100,973                     | 148,238                     |
| <b>Charitable activities</b>       |       |                         |                       |                     |                             |                             |
| Charitable Activities              | 5     | 31,797                  | 8,770,581             | -                   | 8,802,378                   | 8,311,223                   |
| Other trading activities           | 3     | 7,221                   | 14,524                | -                   | 21,745                      | 13,701                      |
| Investment income                  | 4     | 421                     | -                     | -                   | 421                         | 59,696                      |
| Other income                       | 6     | 75,000                  | 120,125               | -                   | 195,125                     | -                           |
| <b>Total</b>                       |       | <u>164,117</u>          | <u>8,956,525</u>      | <u>-</u>            | <u>9,120,642</u>            | <u>8,532,858</u>            |
| <b>EXPENDITURE ON</b>              |       |                         |                       |                     |                             |                             |
| <b>Charitable activities</b>       |       |                         |                       |                     |                             |                             |
| Charitable Activities              | 7     | 31,048                  | 8,703,688             | -                   | 8,734,736                   | 7,851,582                   |
| <b>NET INCOME</b>                  |       | <u>133,069</u>          | <u>252,837</u>        | <u>-</u>            | <u>385,906</u>              | <u>681,276</u>              |
| <b>Transfers between funds</b>     | 21    | <u>137,527</u>          | <u>(137,527)</u>      | <u>-</u>            | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>       |       | <u>270,596</u>          | <u>115,310</u>        | <u>-</u>            | <u>385,906</u>              | <u>681,276</u>              |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                       |                     |                             |                             |
| <b>Total funds brought forward</b> |       | <u>1,361,360</u>        | <u>48,168</u>         | <u>-</u>            | <u>1,409,528</u>            | <u>728,252</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>1,631,956</u></u> | <u><u>163,478</u></u> | <u><u>-</u></u>     | <u><u>1,795,434</u></u>     | <u><u>1,409,528</u></u>     |

The notes form part of these financial statements

**CARING FOR COMMUNITIES AND PEOPLE**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2022**

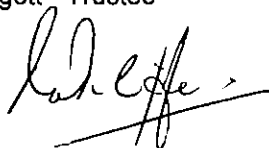
|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Endowment fund<br>£ | 31.3.22<br>Total funds<br>£ | 31.3.21<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|---------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                     |                             |                             |
| Tangible assets                              | 14    | 1,119,182               | 2,297,930             | 84,850              | 3,501,962                   | 1,821,739                   |
| Investments                                  | 15    | 2                       | -                     | -                   | 2                           | 2                           |
|  |       | <u>1,119,184</u>        | <u>2,297,930</u>      | <u>84,850</u>       | <u>3,501,964</u>            | <u>1,821,741</u>            |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                     |                             |                             |
| Debtors                                      | 16    | 51,509                  | 636,266               | -                   | 687,775                     | 749,053                     |
| Cash at bank                                 |       | 739,830                 | 562,080               | -                   | 1,301,910                   | 1,201,420                   |
|  |       | <u>791,339</u>          | <u>1,198,346</u>      | <u>-</u>            | <u>1,989,685</u>            | <u>1,950,473</u>            |
| <b>CREDITORS</b>                             |       |                         |                       |                     |                             |                             |
| Amounts falling due within one year          | 17    | (67,099)                | (968,123)             | -                   | (1,035,222)                 | (958,653)                   |
|  |       | <u>724,240</u>          | <u>230,223</u>        | <u>-</u>            | <u>954,463</u>              | <u>991,820</u>              |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                       |                     |                             |                             |
|  |       | <u>1,843,424</u>        | <u>2,528,153</u>      | <u>84,850</u>       | <u>4,456,427</u>            | <u>2,813,561</u>            |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                       |                     |                             |                             |
|  |       | <u>1,631,956</u>        | <u>163,478</u>        | <u>-</u>            | <u>1,795,434</u>            | <u>1,409,528</u>            |
| <b>CREDITORS</b>                             |       |                         |                       |                     |                             |                             |
| Amounts falling due after more than one year | 18    | (211,468)               | (2,364,675)           | (84,850)            | (2,660,993)                 | (1,404,033)                 |
|  |       | <u>1,631,956</u>        | <u>163,478</u>        | <u>-</u>            | <u>1,795,434</u>            | <u>1,409,528</u>            |
| <b>NET ASSETS</b>                            |       |                         |                       |                     |                             |                             |
| <b>FUNDS</b>                                 |       |                         |                       |                     |                             |                             |
| Unrestricted funds                           | 21    |                         |                       |                     | 1,631,956                   | 1,361,360                   |
| Restricted funds                             |       |                         |                       |                     | 163,478                     | 48,168                      |
|  |       |                         |                       |                     | <u>1,795,434</u>            | <u>1,409,528</u>            |
| <b>TOTAL FUNDS</b>                           |       |                         |                       |                     |                             |                             |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2022 and were signed on its behalf by:



A Piggott - Trustee



M R Ratcliffe MBE - Trustee

The notes form part of these financial statements

**CARING FOR COMMUNITIES AND PEOPLE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

|   | Notes | 31.3.22<br>£            | 31.3.21<br>£            |
|---|-------|-------------------------|-------------------------|
| <b>Cash flows from operating activities</b>                               |       |                         |                         |
| Cash generated from operations  | 1     | 435,367                 | 728,408                 |
| Interest paid   |       | (19,439)                | (75,828)                |
| Net cash provided by operating activities                                 |       | <u>415,928</u>          | <u>652,580</u>          |
| <b>Cash flows from investing activities</b>                               |       |                         |                         |
| Purchase of tangible fixed assets   |       | (1,573,679)             | (644,633)               |
| Interest received   |       | 421                     | 137                     |
| Net cash used in investing activities                                     |       | <u>(1,573,258)</u>      | <u>(644,496)</u>        |
| <b>Cash flows from financing activities</b>                               |       |                         |                         |
| New loans in year   |       | 1,300,000               | 850,000                 |
| Loan repayments in year   |       | (42,180)                | (40,828)                |
| Net cash provided by financing activities                                 |       | <u>1,257,820</u>        | <u>809,172</u>          |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       |                         |                         |
|   |       | 100,490                 | 817,256                 |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>1,201,420</u>        | <u>384,164</u>          |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>1,301,910</u></u> | <u><u>1,201,420</u></u> |

The notes form part of these financial statements

CARING FOR COMMUNITIES AND PEOPLE

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

|   | 31.3.22<br>£   | 31.3.21<br>£   |
|---|----------------|----------------|
| <b>Net Income for the reporting period (as per the Statement of Financial Activities)</b> | 385,906        | 681,276        |
| <b>Adjustments for:</b>   |                |                |
| Depreciation charges  | 88,581         | 50,728         |
| Interest received   | (421)          | (137)          |
| Interest paid   | 19,439         | 75,828         |
| Property revaluation  | (195,125)      | -              |
| Decrease/(increase) in debtors  | 61,278         | (252,782)      |
| Increase in creditors   | 75,709         | 173,495        |
| <b>Net cash provided by operations</b>  | <u>435,367</u> | <u>728,408</u> |

2. ANALYSIS OF CHANGES IN NET DEBT

|                                 | At 1.4.21<br>£     | Cash flow<br>£     | At 31.3.22<br>£    |
|---------------------------------|--------------------|--------------------|--------------------|
| <b>Net cash</b>                 |                    |                    |                    |
| Cash at bank                    | 1,201,420          | 100,490            | 1,301,910          |
|                                 | <u>1,201,420</u>   | <u>100,490</u>     | <u>1,301,910</u>   |
| <b>Debt</b>                     |                    |                    |                    |
| Debts falling due within 1 year | (41,838)           | (860)              | (42,698)           |
| Debts falling due after 1 year  | (1,319,183)        | (1,256,960)        | (2,576,143)        |
|                                 | <u>(1,361,021)</u> | <u>(1,257,820)</u> | <u>(2,618,841)</u> |
| <b>Total</b>                    | <u>(159,601)</u>   | <u>(1,157,330)</u> | <u>(1,316,931)</u> |

The notes form part of these financial statements

## CARING FOR COMMUNITIES AND PEOPLE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Preparation of consolidated financial statements**

The financial statements contain information about Caring for Communities and People as an individual company and do not contain financial information as the parent of a group. The charity is exempt under Section 399 (2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **Income**

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

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                            |
|-----------------------|----------------------------|
| Fixtures and fittings | - at varying rates on cost |
| Motor vehicles        | - 20% on cost              |

Individual fixed assets costing £1,000 or more or, at the discretion of the trustees, costing a lower amount are capitalised at cost. Leasehold refurbishments are only capitalised when there is deemed by the trustees to be any lasting value to the work. Freehold property is carried at annual valuation and is not depreciated.

##### **Taxation**

As a recognised charity, the charity is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds that have been set aside by the trustees for specific purposes and are not available towards the core running costs of the charity.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. DONATIONS AND LEGACIES**

|  |             |
|--|-------------|
| <b>Individual Donors</b>                   | £           |
| Robert Ryan                                | 3,500       |
| Simon Brisk                                | 2,000       |
| Elizabeth Macnamara                        | 1,900       |
| Toni Bayliss                               | 1,261       |
| Stephen Brown                              | 1,210       |
| Gerald Ward                                | 1,200       |
| Shiona Adamson                             | 1,100       |
| Angela Young                               | 1,000       |
| George Herbert                             | 1,000       |
| Jacqueline Durbin                          | 1,000       |
| James Horrell                              | 1,000       |
| Mary Ann Hazell                            | 1,000       |
| Owen Jubb                                  | 1,000       |
| Individual donors under £1,000             | 27,207      |
|  | 45,378      |
|  | =====       |
| <br><b>Legacy</b>                          | <br>£       |
| Estate of Mary Coskery                     | 5,000       |
| <br><b>Community and Staff Fundraisers</b> | <br>£       |
| Michael Bride                              | 1,288       |
| Heather Sheridan                           | 1,451       |
| Others under £1,000                        | 1,147       |
|  | 3,886       |
|  | =====       |
| <br><b>Churches, clubs etc</b>             | <br>£       |
| Family Space Charity                       | 8,260       |
| Others under £1,000                        | 1,635       |
|  | 9,895       |
|  | =====       |
| <br><b>Corporate Donors</b>                | <br>£       |
| Really Helpful Marketing                   | 4,790       |
| Midcounties Co-operative                   | 3,891       |
| Ecclesiastical Insurance                   | 2,750       |
| Arnold Clark                               | 2,500       |
| Innova Capital                             | 2,072       |
| EKE Security                               | 2,000       |
| Office Works                               | 2,000       |
| RockWealth LLP                             | 1,800       |
| Creed Foodservice                          | 1,050       |
| Others under £1,000                        | 5,110       |
|  | 27,963      |
|  | =====       |
| <br><b>Total Donations</b>                 | <br>92,121  |
| <br><b>Inland Revenue Gift Aid</b>         | <br>8,852   |
| <br><b>Total Donations and Legacies</b>    | <br>100,973 |
|  | =====       |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

|   |                       |                  |                  |
|---|-----------------------|------------------|------------------|
| <b>3. OTHER TRADING ACTIVITIES</b>                      |                       | 31.3.22          | 31.3.21          |
|   |                       | £                | £                |
| Miscellaneous income                                    |                       | <u>21,745</u>    | <u>13,701</u>    |
| <b>4. INVESTMENT INCOME</b>                             |                       | 31.3.22          | 31.3.21          |
|   |                       | £                | £                |
| Rents received  |                       | -                | 59,559           |
| Deposit account interest                                |                       | <u>421</u>       | <u>137</u>       |
|   |                       | <u>421</u>       | <u>59,696</u>    |
| <b>5. INCOME FROM CHARITABLE ACTIVITIES</b>             |                       | 31.3.22          | 31.3.21          |
|   |                       | £                | £                |
| Grants  | Activity              | 6,923,328        | 6,880,694        |
|   | Charitable Activities |                  |                  |
| Operational rents received                              | Charitable Activities | <u>1,879,050</u> | <u>1,430,529</u> |
|   |                       | <u>8,802,378</u> | <u>8,311,223</u> |
| Grants received, included in the above, are as follows: |                       |                  |                  |
|   |                       | 31.3.22          | 31.3.21          |
|   |                       | £                | £                |
| Gloucestershire County Council                          |                       | 2,744,133        | 3,163,652        |
| Herefordshire Council                                   |                       | 996,126          | 730,931          |
| Bristol City Council                                    |                       | 647,883          | 246,917          |
| Worcester City Council                                  |                       | 494,735          | 768,876          |
| South Gloucestershire Council                           |                       | 306,598          | 227,096          |
| NHS Gloucestershire                                     |                       | 282,913          | 228,006          |
| Swindon Borough Council                                 |                       | 267,601          | 5,403            |
| Bournemouth, Christchurch and Poole Council             |                       | 194,562          | 502,437          |
| Primary Care Network Cheltenham Central                 |                       | 149,486          | 115,296          |
| Cheltenham Borough Council                              |                       | 118,000          | 107,500          |
| Big Lottery Fund  |                       | 106,942          | 49,034           |
| Wiltshire Council                                       |                       | 90,291           | 33,310           |
| Wychavon District Council                               |                       | 73,171           | -                |
| Redditch Borough Council                                |                       | 64,316           | 62,417           |
| Primary Care Network Mythe Medical Practice             |                       | 62,544           | 45,137           |
| Police and Crime Commissioner for Wiltshire             |                       | 40,000           | 40,000           |
| Aspire Foundation                                       |                       | 35,900           | 35,900           |
| Oakwood School  |                       | 35,900           | 35,900           |
| Bromsgrove District Council                             |                       | 32,114           | 31,041           |
| Somerset Community Foundation                           |                       | 27,391           | 19,415           |
| London Borough of Havering                              |                       | 24,943           | -                |
| Rooftop Housing Association                             |                       | 19,828           | -                |
| University of Gloucestershire                           |                       | 12,440           | 9,800            |
| Primary Care Network Cheltenham Peripheral              |                       | 9,257            | 37,583           |
| Bournemouth Churches Housing Association                |                       | 6,772            | 40,634           |
| Police and Crime Commissioner for Gloucestershire       |                       | 6,500            | 6,500            |
| Neighbourly Community Fund                              |                       | 6,400            | 5,400            |
| Carried forward   |                       | <u>6,856,746</u> | <u>6,548,185</u> |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

|                                      | 31.3.22          | 31.3.21          |
|--------------------------------------|------------------|------------------|
|                                      | £                | £                |
| Brought forward                      | 6,856,746        | 6,548,185        |
| Fluck Convalescent Fund              | 5,516            | 7,017            |
| Barnwood House Trust                 | 5,000            | 15,593           |
| University of Worcester              | 4,200            | 5,600            |
| University of the West of England    | 2,100            | 11,200           |
| Worcester County Council             | -                | 15,643           |
| North Somerset Council               | -                | 177,592          |
| Maggs Day Centre                     | -                | 14,801           |
| Severn Wye Energy Agency             | -                | 10,700           |
| Gloucestershire Community Foundation | -                | 9,822            |
| Gloucestershire Society              | -                | 8,928            |
| The Rowlands Trust                   | -                | 5,000            |
| Others less than £5,000              | 37,218           | 23,586           |
| Coronavirus Job Retention Scheme     | 12,548           | 27,027           |
|                                      | <u>6,923,328</u> | <u>6,880,694</u> |

**6. OTHER INCOME**

|                              | 31.3.22        | 31.3.21  |
|------------------------------|----------------|----------|
|                              | £              | £        |
| Gain on property revaluation | <u>195,125</u> | <u>-</u> |

**7. CHARITABLE ACTIVITIES COSTS**

|                       | Direct<br>Costs (see<br>note 8)<br>£ | Support<br>costs (see<br>note 9)<br>£ | Totals<br>£      |
|-----------------------|--------------------------------------|---------------------------------------|------------------|
| Charitable Activities | <u>8,728,707</u>                     | <u>6,029</u>                          | <u>8,734,736</u> |

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                                      | 31.3.22          | 31.3.21          |
|--------------------------------------|------------------|------------------|
|                                      | £                | £                |
| Staff costs                          | 6,106,651        | 5,709,292        |
| Direct client costs                  | 109,178          | 75,602           |
| Property costs                       | 691,849          | 602,853          |
| Equipment costs                      | 160,244          | 142,530          |
| Administration costs                 | 244,038          | 197,949          |
| Professional fees                    | 555,070          | 376,864          |
| Other staff expenditure              | 731,516          | 592,263          |
| Vehicle costs                        | 22,141           | 21,645           |
| Depreciation                         | 88,581           | 50,728           |
| Interest payable and similar charges | 19,439           | 75,828           |
|                                      | <u>8,728,707</u> | <u>7,845,554</u> |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. SUPPORT COSTS**

|                       |                         |              |
|-----------------------|-------------------------|--------------|
|                       | <b>Governance costs</b> |              |
|                       | £                       |              |
| Charitable Activities |                         | <u>6,029</u> |

Support costs, included in the above, are as follows:

**Governance costs**

|                        |              |              |
|------------------------|--------------|--------------|
|                        | 31.3.22      | 31.3.21      |
|                        | Charitable   | Total        |
|                        | Activities   | activities   |
|                        | £            | £            |
| Auditors' remuneration | <u>6,029</u> | <u>6,028</u> |

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             |               |               |
|-----------------------------|---------------|---------------|
|                             | 31.3.22       | 31.3.21       |
|                             | £             | £             |
| Auditors' remuneration      | 6,029         | 6,028         |
| Depreciation - owned assets | <u>88,581</u> | <u>50,728</u> |

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**12. STAFF COSTS**

|                       |                  |                  |
|-----------------------|------------------|------------------|
|                       | 31.3.22          | 31.3.21          |
|                       | £                | £                |
| Wages and salaries    | 5,489,483        | 5,158,430        |
| Social security costs | 449,852          | 402,999          |
| Other pension costs   | 167,316          | 147,863          |
|                       | <u>6,106,651</u> | <u>5,709,292</u> |

The average monthly number of employees during the year was as follows:

|                               |            |            |
|-------------------------------|------------|------------|
|                               | 31.3.22    | 31.3.21    |
| Management and administration | 37         | 31         |
| Charitable Activities         | 200        | 207        |
|                               | <u>237</u> | <u>238</u> |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. STAFF COSTS - continued**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                   |          |          |
|-------------------|----------|----------|
|                   | 31.3.22  | 31.3.21  |
| £60,001 - £70,000 | 2        | 1        |
| £70,001 - £80,000 | 1        | -        |
|                   | <u>3</u> | <u>1</u> |

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Endowment<br>fund<br>£ | Total<br>funds<br>£     |
|------------------------------------|----------------------------|--------------------------|------------------------|-------------------------|
| <b>INCOME FROM</b>                 |                            |                          |                        |                         |
| Donations and legacies             | 44,920                     | 103,318                  | -                      | 148,238                 |
| <b>Charitable activities</b>       |                            |                          |                        |                         |
| Charitable Activities              | 48,155                     | 8,263,068                | -                      | 8,311,223               |
| Other trading activities           | 5,726                      | 7,975                    | -                      | 13,701                  |
| Investment income                  | 50,057                     | 9,639                    | -                      | 59,696                  |
| <b>Total</b>                       | <u>148,858</u>             | <u>8,384,000</u>         | -                      | <u>8,532,858</u>        |
| <b>EXPENDITURE ON</b>              |                            |                          |                        |                         |
| <b>Charitable activities</b>       |                            |                          |                        |                         |
| Charitable Activities              | 34,013                     | 7,817,569                | -                      | 7,851,582               |
| <b>NET INCOME</b>                  | <u>114,845</u>             | <u>566,431</u>           | -                      | <u>681,276</u>          |
| <b>Transfers between funds</b>     | 566,588                    | (566,588)                | -                      | -                       |
| <b>Net movement in funds</b>       | <u>681,433</u>             | <u>(157)</u>             | -                      | <u>681,276</u>          |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                        |                         |
| <b>Total funds brought forward</b> | 679,927                    | 48,325                   | -                      | 728,252                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>1,361,360</u></u>    | <u><u>48,168</u></u>     | <u><u>-</u></u>        | <u><u>1,409,528</u></u> |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. TANGIBLE FIXED ASSETS**

|                          | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£ |
|--------------------------|---------------------------|----------------------------------|------------------------|-------------|
| <b>COST OR VALUATION</b> |                           |                                  |                        |             |
| At 1 April 2021          | 1,597,092                 | 317,597                          | 33,850                 | 1,948,539   |
| Additions                | 1,489,767                 | 83,912                           | -                      | 1,573,679   |
| Disposals                | -                         | (16,375)                         | -                      | (16,375)    |
| Revaluations             | 195,125                   | -                                | -                      | 195,125     |
|                          | <hr/>                     | <hr/>                            | <hr/>                  | <hr/>       |
| At 31 March 2022         | 3,281,984                 | 385,134                          | 33,850                 | 3,700,968   |
| <b>DEPRECIATION</b>      |                           |                                  |                        |             |
| At 1 April 2021          | -                         | 106,865                          | 19,935                 | 126,800     |
| Charge for year          | -                         | 82,120                           | 6,461                  | 88,581      |
| Eliminated on disposal   | -                         | (16,375)                         | -                      | (16,375)    |
|                          | <hr/>                     | <hr/>                            | <hr/>                  | <hr/>       |
| At 31 March 2022         | -                         | 172,610                          | 26,396                 | 199,006     |
| <b>NET BOOK VALUE</b>    |                           |                                  |                        |             |
| At 31 March 2022         | 3,281,984                 | 212,524                          | 7,454                  | 3,501,962   |
|                          | <hr/>                     | <hr/>                            | <hr/>                  | <hr/>       |
| At 31 March 2021         | 1,597,092                 | 210,732                          | 13,915                 | 1,821,739   |
|                          | <hr/>                     | <hr/>                            | <hr/>                  | <hr/>       |

Cost or valuation at 31 March 2022 is represented by:

|                   | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£ |
|-------------------|---------------------------|----------------------------------|------------------------|-------------|
| Valuation in 2022 | 195,125                   | -                                | -                      | 195,125     |
| Cost              | 3,086,859                 | 385,134                          | 33,850                 | 3,505,843   |
|                   | <hr/>                     | <hr/>                            | <hr/>                  | <hr/>       |
|                   | 3,281,984                 | 385,134                          | 33,850                 | 3,700,968   |
|                   | <hr/>                     | <hr/>                            | <hr/>                  | <hr/>       |

One of the company's properties that is used for its own activities was valued by ETP Property Consultants in February 2020 and this valuation was adopted as the valuation figure and carried at that value in the financial statements to 31 March 2020 and 2021. The trustees have considered the carrying value at 31 March 2022 and determined that, in their view, there has been no material change to that valuation..

Another of the properties that is used for the charity's own activities is under offer for sale and therefore the trustees have deemed it appropriate to carry this property at its offered selling price net of estimated selling costs.

Three properties were purchased in the year to 31 March 2021 and eight more in the year to 31 March 2022 as part of the charity's Independent Living Service provision. The trustees consider that the value of these properties has increased beyond their original cost and have therefore determined to carry these properties in the financial statements at 31 March 2022 at a revalued amount that they have established by reference to market research into residential property values in the areas that the properties are located.

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. FIXED ASSET INVESTMENTS**

The fixed asset investments at 31 March 2022 are £2, being the whole of the issued share capital of CCP Innovations Limited (£1) and the whole of the issued share capital of CCP Homes Ltd (£1). Both are dormant companies that have never traded.

The company also has a subsidiary charity called The Ratcliffe Trust which was inactive during the year and has reserves of £84,850 at both 31 March 2022 and 31 March 2021.

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.22        | 31.3.21        |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| Trade debtors                  | 512,760        | 639,041        |
| Other debtors                  | 8,560          | 15,942         |
| Prepayments and accrued income | 166,455        | 94,070         |
|                                | <u>687,775</u> | <u>749,053</u> |

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.22          | 31.3.21        |
|---------------------------------|------------------|----------------|
|                                 | £                | £              |
| Other loans (see note 19)       | 42,698           | 41,838         |
| Trade creditors                 | 107,431          | 167,917        |
| Social security and other taxes | 155,731          | 117,307        |
| Other creditors                 | 89,391           | 76,214         |
| Accrued expenses                | 195,241          | 158,491        |
| Deferred income                 | 444,730          | 396,886        |
|                                 | <u>1,035,222</u> | <u>958,653</u> |

**18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                                    | 31.3.22          | 31.3.21          |
|------------------------------------|------------------|------------------|
|                                    | £                | £                |
| Other loans (see note 19)          | 2,576,143        | 1,319,183        |
| Amounts owed to group undertakings | 84,850           | 84,850           |
|                                    | <u>2,660,993</u> | <u>1,404,033</u> |

**19. LOANS**

An analysis of the maturity of loans is given below:

|   | 31.3.22        | 31.3.21        |
|---|----------------|----------------|
|   | £              | £              |
| Amounts falling due within one year on demand:  |                |                |
| Mortgage  | <u>42,698</u>  | <u>41,838</u>  |
| Amounts falling between one and two years:      |                |                |
| Mortgage - 1-2 years                            | <u>43,571</u>  | <u>42,571</u>  |
| Amounts falling due between two and five years: |                |                |
| Mortgage - 2-5 years                            | <u>135,776</u> | <u>130,735</u> |
| Amounts falling due in more than five years:    |                |                |
| Repayable by instalments:                       |                |                |
| Mortgage more than 5 years                      | 246,796        | 295,877        |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**19. LOANS - continued**

|  | 31.3.22          | 31.3.21        |
|--|------------------|----------------|
|  | £                | £              |
| Repayable otherwise than by instalments: |                  |                |
| Other loan more 5 years                  | <u>2,150,000</u> | <u>850,000</u> |

The other loan is funding from The Community Investment Fund L.P., a fund of Social and Sustainable Capital LLP, as part of the programme for acquisition of properties for use in the charity's Independent Living Service. The loan is repayable in 2030 and bears interest at a commercial rate.

**20. SECURED DEBTS**

The following secured debts are included within creditors:

|          | 31.3.22          | 31.3.21          |
|----------|------------------|------------------|
|          | £                | £                |
| Mortgage | <u>2,618,841</u> | <u>1,361,021</u> |

Legal charges dated 19 July 2016 and 8 September 2016 over the charity's two original freehold properties have been granted in favour of Lloyds Bank plc as part of the charity's loan facilities with the bank.

A charge dated 4 January 2020 has been granted to The Community Investment Fund L.P. over one of the company's bank accounts. Subsequently charges have been granted individually to The Community Investment Fund L.P. over the charity's eleven Independent Living Service properties purchased during the years to 31 March 2021 and 2022.

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**21. MOVEMENT IN FUNDS**

|  | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.22<br>£ |
|--|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                    |                |                                  |                                    |                    |
| General fund                                 | 597,360        | 237,972                          | (239,676)                          | 595,656            |
| Unrestricted revaluation fund                | 100,000        | 75,000                           | -                                  | 175,000            |
| Property Maintenance                         | 85,000         | (39,901)                         | 39,901                             | 85,000             |
| Consultancy Fees                             | 20,000         | (1,952)                          | 1,952                              | 20,000             |
| Depreciation                                 | 100,000        | (86,791)                         | 86,791                             | 100,000            |
| Expansion of SRoI to include<br>volunteering | 20,000         | (2,000)                          | 2,000                              | 20,000             |
| Marketing                                    | 25,000         | (20,017)                         | 10,017                             | 15,000             |
| Regulatory Professional Fees                 | 10,000         | (1,960)                          | 6,960                              | 15,000             |
| Running Costs                                | 289,000        | -                                | 187,300                            | 476,300            |
| Social Value Manager                         | 30,000         | -                                | (30,000)                           | -                  |
| System Development                           | 40,000         | (8,205)                          | (6,795)                            | 25,000             |
| Training                                     | 20,000         | (19,077)                         | 19,077                             | 20,000             |
| Volunteering in the County                   | 25,000         | -                                | (25,000)                           | -                  |
| CBS Senior Manager                           | -              | -                                | 35,000                             | 35,000             |
| Apprenticeship                               | -              | -                                | 15,000                             | 15,000             |
| Training Coordinator                         | -              | -                                | 35,000                             | 35,000             |
|  | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|  | 1,361,360      | 133,069                          | 137,527                            | 1,631,956          |
| <b>Restricted funds</b>                      |                |                                  |                                    |                    |
| Restricted revaluation fund                  | 10,000         | 120,125                          | -                                  | 130,125            |
| Community Based Support                      | 38,168         | 114,586                          | (119,401)                          | 33,353             |
| Accommodation Based Support                  | -              | 18,126                           | (18,126)                           | -                  |
|  | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|  | 48,168         | 252,837                          | (137,527)                          | 163,478            |
| <b>TOTAL FUNDS</b>                           | <hr/> <hr/>    | <hr/> <hr/>                      | <hr/> <hr/>                        | <hr/> <hr/>        |
|  | 1,409,528      | 385,906                          | -                                  | 1,795,434          |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**21. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                    |                            |                            |                           |
| General fund                                 | 89,117                     | 148,855                    | 237,972                   |
| Unrestricted revaluation fund                | 75,000                     | -                          | 75,000                    |
| Property Maintenance                         | -                          | (39,901)                   | (39,901)                  |
| Consultancy Fees                             | -                          | (1,952)                    | (1,952)                   |
| Depreciation                                 | -                          | (86,791)                   | (86,791)                  |
| Expansion of SRoI to include<br>volunteering | -                          | (2,000)                    | (2,000)                   |
| Marketing                                    | -                          | (20,017)                   | (20,017)                  |
| Regulatory Professional Fees                 | -                          | (1,960)                    | (1,960)                   |
| System Development                           | -                          | (8,205)                    | (8,205)                   |
| Training                                     | -                          | (19,077)                   | (19,077)                  |
|  | <u>164,117</u>             | <u>(31,048)</u>            | <u>133,069</u>            |
| <b>Restricted funds</b>                      |                            |                            |                           |
| Restricted revaluation fund                  | 120,125                    | -                          | 120,125                   |
| Community Based Support                      | 3,603,814                  | (3,489,228)                | 114,586                   |
| Accommodation Based Support                  | 5,232,586                  | (5,214,460)                | 18,126                    |
|  | <u>8,956,525</u>           | <u>(8,703,688)</u>         | <u>252,837</u>            |
| <b>TOTAL FUNDS</b>                           | <u><u>9,120,642</u></u>    | <u><u>(8,734,736)</u></u>  | <u><u>385,906</u></u>     |

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**21. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|  | At 1.4.20<br>£        | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.21<br>£      |
|--|-----------------------|----------------------------------|------------------------------------|-------------------------|
| <b>Unrestricted funds</b>                    |                       |                                  |                                    |                         |
| General fund                                 | 494,927               | 152,507                          | (50,074)                           | 597,360                 |
| Unrestricted revaluation fund                | 100,000               | -                                | -                                  | 100,000                 |
| Property Maintenance                         | 60,000                | (22,196)                         | 47,196                             | 85,000                  |
| Volunteer Co-ordinator                       | 25,000                | (15,466)                         | (9,534)                            | -                       |
| Consultancy Fees                             | -                     | -                                | 20,000                             | 20,000                  |
| Depreciation                                 | -                     | -                                | 100,000                            | 100,000                 |
| Expansion of SRol to include<br>volunteering | -                     | -                                | 20,000                             | 20,000                  |
| Marketing                                    | -                     | -                                | 25,000                             | 25,000                  |
| Regulatory Professional Fees                 | -                     | -                                | 10,000                             | 10,000                  |
| Running Costs                                | -                     | -                                | 289,000                            | 289,000                 |
| Social Value Manager                         | -                     | -                                | 30,000                             | 30,000                  |
| System Development                           | -                     | -                                | 40,000                             | 40,000                  |
| Training                                     | -                     | -                                | 20,000                             | 20,000                  |
| Volunteering in the County                   | -                     | -                                | 25,000                             | 25,000                  |
|  | <u>679,927</u>        | <u>114,845</u>                   | <u>566,588</u>                     | <u>1,361,360</u>        |
| <b>Restricted funds</b>                      |                       |                                  |                                    |                         |
| Restricted revaluation fund                  | 10,000                | -                                | -                                  | 10,000                  |
| Community Based Support                      | 38,325                | 409,561                          | (409,718)                          | 38,168                  |
| Accommodation Based Support                  | -                     | 156,870                          | (156,870)                          | -                       |
|  | <u>48,325</u>         | <u>566,431</u>                   | <u>(566,588)</u>                   | <u>48,168</u>           |
| <b>TOTAL FUNDS</b>                           | <u><u>728,252</u></u> | <u><u>681,276</u></u>            | <u><u>-</u></u>                    | <u><u>1,409,528</u></u> |

Comparative net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 148,858                    | 3,649                      | 152,507                   |
| Property Maintenance        | -                          | (22,196)                   | (22,196)                  |
| Volunteer Co-ordinator      | -                          | (15,466)                   | (15,466)                  |
|                             | <u>148,858</u>             | <u>(34,013)</u>            | <u>114,845</u>            |
| <b>Restricted funds</b>     |                            |                            |                           |
| Community Based Support     | 3,660,615                  | (3,251,054)                | 409,561                   |
| Accommodation Based Support | 4,723,385                  | (4,566,515)                | 156,870                   |
|                             | <u>8,384,000</u>           | <u>(7,817,569)</u>         | <u>566,431</u>            |
| <b>TOTAL FUNDS</b>          | <u><u>8,532,858</u></u>    | <u><u>(7,851,582)</u></u>  | <u><u>681,276</u></u>     |

The **designated funds** are in respect of:

**Property Maintenance**

Fund for maintenance and refurbishment of the charity's properties.

## CARING FOR COMMUNITIES AND PEOPLE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 21. MOVEMENT IN FUNDS - continued

##### **Consultancy fees**

Professional fees relating to quality management and consultancy systems.

##### **Depreciation**

Allowance for depreciation on fixed assets that increased significantly in the year ended 31 March 2021 due to setting staff up to work from home during the pandemic.

##### **Expansion of SRoI to include Volunteering**

Funding to support the rollout across CCP of the current SRoI model being developed in Family Services. Additional academic/professional support to research and develop.

##### **Marketing**

Production of Microsite Annual Report. Annual budget and equipment purchases to support the expansion of the engagement manager and the digital communication officer roles.

##### **Regulatory Professional Fees**

Fund to provide the professional services to support us in our application to become a Registered Provider (RP) and Ofsted registration. There will also be fees for the application and associated legal costs (planning permission).

##### **Running Costs**

To cover four months' core running costs not associated with contract provision in the event that income streams covering these costs come to an unforeseen halt or reduce to a level where costs are not covered in full.

##### **System Development**

HR, Finance and Housing Management system development.

##### **Training**

Funds set aside to upskill SLT members through Quolux, which is a bespoke Leadership package that will develop a range of leadership skills over the next year. An additional training budget to supplement the introduction of new training pathways across the organisation, allowing staff to access mandatory and ancillary training.

##### **CBS Senior Manager**

Funds for the post of an additional senior manager that would lead on the Family/CWS side of Community Based Support.

##### **Apprenticeship**

To provide an apprenticeship opportunity for the South Gloucestershire Early Help contract service.

##### **Training Coordinator**

Additional support to ensure that incoming staff are inducted, with a strong offer in terms of continuous professional development through the oversight of training pathways.

The **restricted funds** are in respect of:

##### **Community-Based Support**

Community-Based Support aims to improve the quality of people's lives by assisting them to maintain their accommodation, promoting independent living and encouraging people to build on their existing strengths and staying well. Incorporated in this is our preventative family Support team, providing assistance to children, young people and families facing crises or on-going struggles that may lead to youth homelessness.

## CARING FOR COMMUNITIES AND PEOPLE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 21. MOVEMENT IN FUNDS - continued

##### Accommodation-Based Support

Accommodation-Based Support provides integrated housing, training, education, employment, advice and support services for vulnerable and homeless people, promoting independent living and encouraging people to build on their existing strengths and staying well.

##### Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

#### 22. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees, no such liability exists at the year end.

#### 23. CAPITAL COMMITMENTS

|   | 31.3.22       | 31.3.21        |
|---|---------------|----------------|
|   | £             | £              |
| Contracted but not provided for in the financial statements | <u>33,559</u> | <u>260,022</u> |

#### 24. RELATED PARTY DISCLOSURES

During the year the charity paid motor insurance to an insurance broking company owned and managed by one of the trustees. The premium paid in the year to 31 March 2022 was £4,560 (2021: £5,595), on which the related party earned commission of £408 (2021: £500).

During the year the charity paid £30 (2021: £23) for room hire and £2,550 (2021: £2,621) for training costs on commercial terms offered to other charities to a charity of which one of the trustees is also a trustee.

During the year, the charity received grants on an arm's length basis from the Aspire Foundation, where one of the Senior Management Team is a Governor.

During the year, the charity rented a property that is jointly-owned by a member of the Senior Leadership Team for use in its Independent Living Service on an arms length basis.

One of the trustees is also a trustee of Morroway House CIC, from which Caring for Communities and People rents a property for its Independent Living Service on an arms length basis.

**CARING FOR COMMUNITIES AND PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**25. POST BALANCE SHEET EVENTS**

An offer has been made and accepted for the disposal of one of the charity's operating properties at its 31 March 2022 valuation net of selling costs.