

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 2023
FOR

CARING FOR COMMUNITIES AND PEOPLE



CARING FOR COMMUNITIES AND PEOPLE

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FOR THE YEAR ENDED 31 MARCH 2023**

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CARING FOR COMMUNITIES AND PEOPLE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

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

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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 2023

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 8,474 individuals and families. Across all our services, mental health is reported as being the single most prevalent issue, with 57% of our service users reporting varying levels of mental health issues ranging from mild to severe. Anxiety and depression accounts for 34% of reported mental health issues.

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, Community Based Services for people in need who live in their own homes and preventative Family Based Services.

Where we identify unmet needs or opportunities to achieve better outcomes for people accessing our contracted services, we will seek to secure additional grant or trust funding for specific purposes. This may include whole project funding, such as our current Gloucestershire Reaching Families project, which is delivered through the National Lottery Community Fund, or through value added to contracted services, such as grant-funded growing projects that teach young people in our supported accommodation about healthy eating and the environment.

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.

In the last year we have accommodated 380 homeless adults, young people and care leavers, and supported 486 rough sleepers to access suitable accommodation, a total of 866 people.

CASE STUDY

Callum (not his real name) is an 18-year-old Care Leaver. He regularly smoked cannabis and had a history of engagement with mental health services.

When he moved into our supported accommodation, we adopted a trauma-informed and person-centred approach to build trust and rapport with him, understanding what is important to him, assessing his strengths, and accounting for his aspirations and interests. We paired him up with a "buddy", another young person living in the same accommodation, to help him get settled in.

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Charitable activities - continued

Following a needs assessment, we worked in partnership with Callum to create a SMART action plan that set out realistic achievable goals to steer him away from his involvement with drugs and prepare him for independent living.

We discussed his cannabis use and he revealed that he smoked it to deal with his underlying mental health needs, which were caused by the trauma he had experienced at the hands of abusive parents before being taken into care at the age of 11. Our in-house drug workers used a screening tool to identify the right level of support for his cannabis use and mental health issues, and they referred Callum on to an external agency for additional specialist support.

As part of his action plan, Callum engaged with life skills and tenancy-ready training, and after he revealed an interest in cars, we were able to arrange a work experience placement with a business partner in the motor engineering trade.

Callum has also been encouraged to engage in positive activities as a diversion from the risks posed by his cannabis use and to improve his mental health. He's completed the NHS couch-to-5k program and has become a regular at his local parkrun.

Callum reports that his mental health is improving, and he is feeling much more positive about his future and his ability to live independently.

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
- Have their rights and welfare upheld when in contact with the criminal justice system

In the last year, our community-based support services have helped a total of 6,630 people. This includes 3911 people that we supported with needs relating to housing, income, independence and social inclusion. We helped a further 1339 people with long term physical and mental health conditions to access services and activities to improve their wellbeing and reduce loneliness and isolation. We supported 780 juveniles and adults with learning difficulties and mental health needs when held in police custody. And our Pantry project has helped 600 people on low incomes to access and prepare low-cost healthy food.

CASE STUDY

Helen (not her real name) is a 54-year-old single mother. She has mobility and other health issues, meaning she is unable to work. She had a tenancy in a 4-bed house but was struggling financially as the house had become too large for her needs after 2 of her 3 children had moved to their own accommodation and she became liable for the bedroom tax, reducing her Universal Credit payment by 25%. Despite being desperate to move to a smaller house and improve her financial security, Helen was overwhelmed by the process of registering on Gloucestershire Homeseeker and asked for help.

Our community-based support worker guided Helen through the Homeseeker registration process and helped her to claim a short-term discretionary housing payment to cover the shortfall in her Universal Credit payment. As she was downsizing, she qualified for gold banding in Homeseeker, meaning that she shouldn't need to wait too long for an alternative house.

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Charitable activities - continued

Within a matter of weeks, a suitable 2-bed property was offered. Helen's support worker liaised with the landlord to ensure that it was affordable and that it met her needs, accounting for her disability, before helping to manage the process of giving notice on her old house and moving into the new house.

Helen also revealed that her mobility scooter was frequently breaking down, leaving her stranded in the supermarket or town centre. Her support worker made an application to a Relief in Sickness Fund, and Helen was awarded £1200 to purchase a new scooter.

Helen reports that she feels more financially secure, she's pleased with her new home, and she has the confidence to go shopping and socialise, and get back home again, without the worry of her mobility scooter breaking down.

Family Based Support

CCP's Family Service provides both preventative early help and intensive bespoke family support interventions to children, young people and their families. We enable families to make positive changes to ensure families are resilient and connected to their wider community. We do this through strength-based whole family support, Positive Parenting training and community support groups. We support family members to:

- Reduce chaotic lifestyles and establish routines such as breakfast before school, homework, reasonable bedtimes, time for parents to relax
- Adopt healthy lifestyles and improve their emotional and physical wellbeing
- Improve relationships between family members, parents and children
- Manage children's behaviour and antisocial behaviour
- Implement evidence-based parenting skills
- Recognise the value of positive play and attachment
- Understand the process and have their voices heard in child protection cases
- Access wider services and engage in community-based activities and peer support groups

In the last year we provided direct support and intervention to 689 families, 144 families attended positive parenting training courses, and we advocated on behalf of 145 families subject to child protection proceedings, making a total of 978 families supported.

CASE STUDY

Mum lives with her 8 children aging from 4 - 18 years. She split up with her partner, who moved out several months ago, leaving her to parent alone.

The family dynamic had changed significantly, as her former partner was the person who put the rules and boundaries in place and the children listened to him. Mum was the one they went to for everything else, and since the breakup, she was struggling to manage the children's behaviour.

The older children had no routines to follow, nor did they comply with Mum's attempts to motivate them. The younger children saw their older siblings as role models, and they were beginning to learn that there were no boundaries within the home.

Mum identified barriers to her ability to parent consistently, including tiredness, poor mental health, lack of confidence, and lack of support networks. She spoke of 'letting the kids win' when she felt overwhelmed.

Her family support worker identified that her parenting skills needed to be improved and routines, boundaries and behaviour management strategies needed to be implemented. Mum agreed to undertake a positive parenting programme, and we organised some childcare and activities for the younger children whilst she was attending the sessions.

Mum learned how to understand the children's behaviours and responses and implement positive changes. She recognised the value of star and behaviour charts for younger children, and she was able to implement positive reinforcement to bring about change and boundaries within the family.

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

She has reported positive change with the children's behaviour, the new routines have been working, and the children report that they are happier and proud of their achievements with the star charts. They're also taking pride in their rooms and looking after their toys.

Mum has time in the evenings for herself and has more energy, which has resulted in feeling better in herself. The family have plans to take regular day trips and do more family activities together.

Cost of Living Crisis

The cost-of-living crisis is an economic challenge of a magnitude not seen for decades. Coupled with the after-effects of the pandemic, thousands of ordinary people are experiencing poverty, for the first time ever. People, who for years might have been just about getting by and making ends meet are now being pushed into poverty and having to make tough decisions that affect their quality of life.

CCP's front-line staff have witnessed the impact of the cost of living on vulnerable people. For example, in our Community Pantry, membership has more than tripled from 149 in November 2021 to 600 during 2022-2023.

When speaking with our people, most cite that increased workload was their biggest challenge, with many taking work into their own time. The higher demands of the role are brought on as a legacy of the pandemic, the cost-of-living crisis, and the number of people in poverty increasing substantially.

One of the key challenges facing us is lack of adequate government funding for our services, including but not limited to no inflationary uplift to contract values to meet the reality of soaring inflation and growing cost of delivering services, which in turn impacts on our ability to recruit and retain personnel.

Charities are not receiving any additional income to pass on to those hardest hit by the cost of living, therefore we have taken the initiative to provide food parcels and raise funds to go directly to people in desperate need.

Hamper Scamper

Set against the cost-of-living challenge of increasing food and energy costs, Hamper Scamper was needed this year more than ever to relieve the financial burden of the festive season on families. We were overwhelmed by the support received from the business community and members of the public, who collected, donated, fundraised, and gave their time to support us.

Hamper Scamper delivered 2,017 food hampers and 1,970 children's gifts and attracted £14,000 in supporting donations. We would like to thank the 300 volunteers who donated 1,050 hours of their time to make it happen, and the 220 businesses, organisations and individuals who donated food and gifts. Particular thanks go to Printwaste and Spirax Sarco for lending vans and drivers to help with the collection of donations and delivery of the hampers and gifts, and Fisher German LLP who hosted the Hamper Scamper operation at Grange Park for 2 weeks.

Big Sleepout

Across all our services, we are witnessing first-hand the effect that the cost of living crisis is having on people who are already vulnerable and living on the edge of poverty, or who are at risk of losing their homes.

We have seen people who have been disconnected from their gas and electric supplies because they have fallen into arrears, and people who have been forced onto more expensive pre-payment tariffs by their energy providers. These do not 'help people to budget', rather they force them to choose between food or fuel when their money runs out each month.

Households on the very lowest incomes are struggling the most, with three quarters of those in the bottom 20% of incomes going without food or other essentials like clothing or toiletries. People dependent on Universal Credit, private renters and young adults are all seeing rising and worrying levels of hardship. The South West has seen a 38% increase in children living in temporary accommodation in the last year, and the Joseph Rowntree Foundation predicted an epidemic of evictions following the lifting of the eviction ban imposed during Covid.

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

CCP sees the devastating impact of poverty and homelessness every day and we feel compelled to do what we can to prevent people from losing their home because they can no longer afford to live.

The Big Sleep Out event, which we hosted in January 2023, raised £62,000, thanks to the fundraising efforts of the 88 people and local business leaders who slept out overnight at Brickhampton Court Golf Complex in temperatures down to 1 degree.

The funds generated through The Big Sleep Out are assisting people in financial difficulty, with the aim of helping them avoid debt and sustain their accommodation. Support workers who determine that a family or individual might be at risk of losing their home, due to debt, and where all other avenues have been explored, can access the sleepout fund to pay a debt off and as an immediate solution to prevent an episode of homelessness.

Social Value

CCP is committed to delivering social value through the delivery of preventative services and by adding value through volunteering, partnerships with businesses, engagement with the wider community, and asset-based community development.

As a charity primarily funded through contracts with local authorities, we are increasingly required to contribute to our service commissioners obligations under the Social Value Act (2012), and there is a move towards making the social value offer a contractual requirement with a costed value and key deliverables.

When social value is created within a community, through the delivery of our work, it contributes significantly to community cohesion. We make realistic social value offers that are broadly in line with the contract value and our presence and infrastructure in any locality. Typically, this would include:

Recruitment of local volunteers to add capacity, skills, local knowledge and lived experience;

Student placement program - working in partnership with local universities, we provide work experience placements for social work students, adding capacity to our services;

Generating employment and training opportunities for long-term unemployed people, initially through volunteering or peer support, either directly within CCP or through signposting to other charities;

Apprenticeships, training and work experience opportunities for young people, including care leavers, within CCP or through partnerships with local businesses;

Levering-in financial and resource benefits via engagement with local businesses, through skill sharing, challenges and Charity of the Year partnerships;

Environmental benefits, delivered by operating services in line with our Green Impact Gold Award for environmental and sustainability action, and encouraging people using our community and accommodation-based services to lead greener lifestyles through energy-saving and recycling;

Most notable this year has been the increase in the numbers of former service users who have taken on voluntary and paid positions within the organisation. We particularly value people with 'lived experience' who bring elevated levels of empathy and understanding to the roles they perform, leading to a more compassionate and effective trauma-informed approach. People with lived experience bring unique perspectives and insights that can assist in solving complex social issues and form new, previously untried ways of problem solving.

Unpaid staff contributed an additional 14,103 hours to CCP services, equivalent to £220,000 in added value.

CCP hosted 34 students undertaking their social work qualification, through both the undergraduate scheme (70 day placements) and through 'Frontline' placements (30 days).

And finally, 18 internal staff accessed CCP's Apprenticeship Levy to enrol in apprenticeship level study, and one apprentice was recruited externally.

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Fundraising to support contracted services

Over the year, we secured £69,000 of funding to add value to contracted services and support community groups. This has enabled us to create growing projects at supported accommodation for young people in Cheltenham and Yate, refurbish a kitchen / dining area at an accommodation unit for homeless adults in Hereford, and support a strength & mobility exercise program for over-65s in Tewkesbury.

Key Developments and Achievements

Noteworthy developments over the course of the year include:

Green Impact Gold Award - we have achieved the highest level award for environmental awareness and socially sustainable practices;

Cyber Essentials - we have achieved the baseline requirements for cyber security;

Concluding our social finance deal with Social & Sustainable Capital by purchasing 13 properties to accommodate care-leavers;

We have secured contracts for services in new local authority areas including Devon & Dorset.

FINANCIAL REVIEW

Investment policy and objectives

The principal changes in investments in the year ended 31 March 2023 have been the predicted sale of 301 High Street, Cheltenham, realising a net £17,230 against the previous year's valuation and after deducting legal costs, and the completion of the accommodation purchases funded by Social and Sustainable Capital (SASC). The Charity continues to own 340 High Street, valued in these financial statements at £685,000. The client accommodation portfolio is valued at £2,873,922, funded by the SASC loan of £2,850,000.

Risk management

Trustees continue to maintain close assessment and management of risk. In current conditions emphasis has been placed on margins, staff welfare, recruitment and salary levels. Budgeting and forecasting are inbuilt and financial spending authorisation set at appropriate levels.

Income and expenditure

Details of financial performance are set out in the Statement of Financial Position on page 15. Our activities have been reported under two headings - Accommodation Based Support and Community Based Support. These activities are defined in Note 22, in which the purposes of the restricted funds are explained.

Income and expenditure have each increased relative to the previous year, by some £560,770 (6.1%) and £750,520 (8.6%) respectively. Expenditure was 98% of income in 2023, against 95.8% in 2022, reflecting continuing investment in management and control systems.

Assets and reserves

The principal changes in Fixed Assets are referred to above and have resulted in no net major changes to the balance sheet. The surplus for the year of some £196,000 is reflected in the increase in net current assets which evidence tight control of debtors and creditors.

Note 22 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.

CARING FOR COMMUNITIES AND PEOPLE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

We will continue to embed our new Learning Management System into the organisation, presided over by a newly appointed Learning and Development Manager. Refining our training pathways for each role in the charity will remain a focus, to ensure that we continue to develop the key technical and behavioural competencies required for us to facilitate a highly skilled workforce.

Having consulted with external subject matter experts to decide on the most appropriate and effective model for the organisation, we are on track to deliver a new pay model by April 2024, which will lay out the pay banding and earning potential for each role within the charity, set against independently evaluated market rates.

After an extensive period of consultation, we will officially launch our staff values doctrine 'SPIRIT' and embed it in the heart of all our staffing and behavioural practices:

SHOW gratitude and appreciation of others
Demonstrate personal and professional PRIDE
INTEGRITY is everything
REFLECT and learn
Continuous IMPROVEMENT
TAKE your best self wherever you go.

SPIRIT will be the vehicle to drive wholesale change across the way we recruit, induct and appraise staff, and will drive a shared and collective cultural standard across the workforce.

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.

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 2023

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:

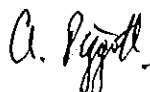
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 27 July 2023 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 2023 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 2023 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. 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

27 July 2023

CARING FOR COMMUNITIES AND PEOPLE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME FROM						
Donations and legacies	2	108,437	36,490	-	144,927	100,973
Charitable activities						
Charitable Activities	5	23,480	9,339,953	-	9,363,433	8,802,378
Other trading activities	3	10,925	24,742	-	35,667	21,745
Investment income	4	1,985	-	-	1,985	421
Other income	6	50,000	85,400	-	135,400	195,125
Total		<u>194,827</u>	<u>9,486,585</u>	<u>-</u>	<u>9,681,412</u>	<u>9,120,642</u>
EXPENDITURE ON						
Charitable activities						
Charitable Activities	7	298,988	9,156,268	-	9,455,256	8,734,736
Property revaluation release	10	30,000	-	-	30,000	-
Total		<u>328,988</u>	<u>9,156,268</u>	<u>-</u>	<u>9,485,256</u>	<u>8,734,736</u>
NET						
INCOME/(EXPENDITURE)		(134,161)	330,317	-	196,156	385,906
Transfers between funds	22	254,154	(254,154)	-	-	-
Net movement in funds		119,993	76,163	-	196,156	385,906
RECONCILIATION OF FUNDS						
Total funds brought forward		1,631,956	163,478	-	1,795,434	1,409,528
TOTAL FUNDS CARRIED FORWARD		<u>1,751,949</u>	<u>239,641</u>	<u>-</u>	<u>1,991,590</u>	<u>1,795,434</u>

The notes form part of these financial statements

CARING FOR COMMUNITIES AND PEOPLE

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS						
Tangible assets	15	680,536	3,102,828	84,850	3,868,214	3,501,962
Investments	16	2	-	-	2	2
		<u>680,538</u>	<u>3,102,828</u>	<u>84,850</u>	<u>3,868,216</u>	<u>3,501,964</u>
CURRENT ASSETS						
Debtors	17	43,011	479,329	-	522,340	687,775
Cash at bank		1,090,435	269,219	-	1,359,654	1,301,910
		<u>1,133,446</u>	<u>748,548</u>	<u>-</u>	<u>1,881,994</u>	<u>1,989,685</u>
CREDITORS						
Amounts falling due within one year	18	(62,035)	(734,357)	-	(796,392)	(1,035,222)
NET CURRENT ASSETS		<u>1,071,411</u>	<u>14,191</u>	<u>-</u>	<u>1,085,602</u>	<u>954,463</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,751,949</u>	<u>3,117,019</u>	<u>84,850</u>	<u>4,953,818</u>	<u>4,456,427</u>
CREDITORS						
Amounts falling due after more than one year	19	-	(2,877,378)	(84,850)	(2,962,228)	(2,660,993)
NET ASSETS		<u>1,751,949</u>	<u>239,641</u>	<u>-</u>	<u>1,991,590</u>	<u>1,795,434</u>
FUNDS	22					
Unrestricted funds					1,751,949	1,631,956
Restricted funds					239,641	163,478
TOTAL FUNDS					<u>1,991,590</u>	<u>1,795,434</u>

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 27 July 2023 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 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	159,530	435,367
Interest paid		(17,332)	(19,439)
		<u>142,198</u>	<u>415,928</u>
Net cash provided by operating activities			
 Cash flows from investing activities			
Purchase of tangible fixed assets		(847,598)	(1,573,679)
Sale of tangible fixed assets		530,000	-
Interest received		1,985	421
		<u>(315,613)</u>	<u>(1,573,258)</u>
Net cash used in investing activities			
 Cash flows from financing activities			
New loans in year		700,000	1,300,000
Loan repayments in year		(468,841)	(42,180)
		<u>231,159</u>	<u>1,257,820</u>
Net cash provided by financing activities			
 Change in cash and cash equivalents in the reporting period			
		57,744	100,490
Cash and cash equivalents at the beginning of the reporting period			
		<u>1,301,910</u>	<u>1,201,420</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>1,359,654</u></u>	<u><u>1,301,910</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 2023**

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

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	196,156	385,906
Adjustments for:		
Depreciation charges	86,746	88,581
Profit on disposal of fixed assets	(50,000)	-
Interest received	(1,985)	(421)
Interest paid	17,332	19,439
Property revaluation	(85,400)	(195,125)
Decrease in debtors	165,435	61,278
(Decrease)/increase in creditors	(168,754)	75,709
Net cash provided by operations	<u>159,530</u>	<u>435,367</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	1,301,910	57,744	1,359,654
	<u>1,301,910</u>	<u>57,744</u>	<u>1,359,654</u>
Debt			
Debts falling due within 1 year	(42,698)	42,698	-
Debts falling due after 1 year	(2,576,143)	(273,857)	(2,850,000)
	<u>(2,618,841)</u>	<u>(231,159)</u>	<u>(2,850,000)</u>
Total	<u>(1,316,931)</u>	<u>(173,415)</u>	<u>(1,490,346)</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 2023

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	- at varying rates 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 2023**

2. DONATIONS AND LEGACIES

Individual Donors	£
Robert Ryan	2,000
Bob Holt	1,800
Gerald Ward	1,750
Stephen Brown	1,215
Shiona Adamson	1,200
Angela Young	1,200
Michael Beamish	1,100
Michael Ratcliffe	1,000
Individual donors under £1,000	34,791

	46,056
	=====
 Community and Staff Fundraisers	 £
Matthew Burke	3,640
Sarah Daly	3,538
Tanya Le Grand	2,930
Cordell Ray	2,495
Hannah Boydell	2,060
Sarah Taylor	1,710
Faye Hennessy	1,326
Shanade Smith	1,180
David Owen	1,082
Fundraisers under £1,000	6,708

	26,669
	=====
 Corporate Donors	 £
Hazlewoods	5,310
Atkins Global	5,000
Ecclesiastical Insurance	4,200
i-2-i Recruitment	3,344
RockWealth LLP	3,300
Brunsdon Financial Services Limited	2,303
Circle 2 Success	2,265
Harrison Clark Rickerbys Limited	1,853
Midcounties Co-operative	1,673
SLG Brands Ltd	1,570
Prestbury Marketing & Consulting Limited	1,460
Nimble Elearning	1,322
Aston Lark Limited	1,270
Iress	1,215
Forge Motorsport	1,145
Hooray Recruitment	1,087
Azets Holdings Ltd	1,020
Cosgrove & Drew Engineering Services Limited	1,000
Eke Security Ltd	1,000
Novus Property Solutions Ltd	1,000
Others under £1,000	6,332

	48,669
	=====
 Churches, clubs etc	 £
The Montal Charitable Trust	5,000
Others under £1,000	2,476

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

		----- 7,476 =====	
Total Donations		----- 128,870	
HMRC Gift Aid		----- 16,057	
Total Donations and Legacies		----- 144,927 =====	
3. OTHER TRADING ACTIVITIES		31.3.23	31.3.22
		£	£
Miscellaneous income		<u>35,667</u>	<u>21,745</u>
4. INVESTMENT INCOME		31.3.23	31.3.22
		£	£
Deposit account interest		<u>1,985</u>	<u>421</u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.3.23	31.3.22
		£	£
Grants	Activity	7,308,255	6,923,328
Operational rents received	Charitable Activities	2,055,178	1,879,050
		<u>9,363,433</u>	<u>8,802,378</u>
Grants received, included in the above, are as follows:			
		31.3.23	31.3.22
		£	£
Gloucestershire County Council		2,449,216	2,744,133
Bristol City Council		1,057,181	647,883
Herefordshire Council		952,003	996,126
Worcester City Council		419,706	494,735
NHS Gloucestershire		371,698	282,913
Swindon Borough Council		361,073	267,601
South Gloucestershire Council		341,750	306,598
Primary Care Network Cheltenham Central		192,251	149,486
Wiltshire Council		177,137	90,291
Big Lottery Fund		158,661	106,942
Bournemouth, Christchurch and Poole Council		137,756	194,562
Wychavon District Council		135,000	73,171
Primary Care Network Mythe Medical Practice		132,230	62,544
Redditch Borough Council		75,246	64,316
Aspire Foundation		40,843	35,900
Oakwood School		35,850	35,900
Cheltenham Borough Council		33,900	118,000
Teignbridge District Council		30,000	-
London Borough of Havering		28,543	24,943
Rooftop Housing Association		26,198	19,828
Tewkesbury Borough Council		26,000	-
Carried forward		<u>7,182,242</u>	<u>6,715,872</u>

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.23	31.3.22
	£	£
Brought forward	7,182,242	6,715,872
Bromsgrove District Council	25,086	32,114
Police and Crime Commissioner for Wiltshire	10,000	40,000
Herefordshire Community Foundation	7,500	-
Fluck Convalescent Fund	7,416	5,516
E F Bulmer Benevolent Fund	7,289	-
University of Worcester	7,000	4,200
University of Gloucestershire	5,600	12,440
Aspire Gloucestershire Ltd	5,266	-
Oxfordshire Council	3,509	-
University of the West of England	2,800	2,100
University of Bristol	2,800	-
Somerset Community Foundation	-	27,391
Primary Care Network Cheltenham Peripheral	-	9,257
Bournemouth Churches Housing Association	-	6,772
Police and Crime Commissioner for Gloucestershire	-	6,500
Neighbourly Community Fund	-	6,400
Barnwood House Trust	-	5,000
Others less than £5,000	41,747	37,218
Coronavirus Job Retention Scheme	-	12,548
	<u>7,308,255</u>	<u>6,923,328</u>

6. OTHER INCOME

	31.3.23	31.3.22
	£	£
Gain on sale of tangible fixed assets	50,000	-
Gain on property revaluation	85,400	195,125
	<u>135,400</u>	<u>195,125</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable Activities	<u>9,449,265</u>	<u>5,991</u>	<u>9,455,256</u>

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	6,579,992	6,106,651
Direct client costs	141,602	109,178
Property costs	777,039	691,849
Equipment costs	177,858	160,244
Administration costs	248,041	244,038
Professional fees	694,569	555,070
Other staff expenditure	696,242	731,516
Vehicle costs	29,844	22,141
Depreciation	86,746	88,581
Interest payable and similar charges	17,332	19,439
	9,449,265	8,728,707

9. SUPPORT COSTS

		Governance costs
		£
Charitable Activities		5,991
		5,991

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

Governance costs

	31.3.23	31.3.22
	Charitable Activities	Total activities
	£	£
Auditors' remuneration	5,991	6,029
	5,991	6,029

10. PROPERTY REVALUATION RELEASE

	31.3.23	31.3.22
	£	£
Revaluation loss on property	30,000	-
	30,000	-

11. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' remuneration	5,991	6,029
Depreciation - owned assets	86,746	88,581
Surplus on disposal of fixed assets	(50,000)	-
	42,737	196,200

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

13. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	5,890,012	5,489,483
Social security costs	496,175	449,852
Other pension costs	193,805	167,316
	<u>6,579,992</u>	<u>6,106,651</u>

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

	31.3.23	31.3.22
Management and administration	39	37
Charitable Activities	212	200
	<u>251</u>	<u>237</u>

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

	31.3.23	31.3.22
£60,001 - £70,000	2	2
£70,001 - £80,000	1	1
	<u>3</u>	<u>3</u>

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME FROM				
Donations and legacies	49,678	51,295	-	100,973
Charitable activities				
Charitable Activities	31,797	8,770,581	-	8,802,378
Other trading activities	7,221	14,524	-	21,745
Investment income	421	-	-	421
Other income	75,000	120,125	-	195,125
Total	<u>164,117</u>	<u>8,956,525</u>	<u>-</u>	<u>9,120,642</u>
EXPENDITURE ON				
Charitable activities				
Charitable Activities	31,048	8,703,688	-	8,734,736

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
NET INCOME	133,069	252,837	-	385,906
Transfers between funds	137,527	(137,527)	-	-
Net movement in funds	270,596	115,310	-	385,906
RECONCILIATION OF FUNDS				
Total funds brought forward	1,361,360	48,168	-	1,409,528
TOTAL FUNDS CARRIED FORWARD	<u>1,631,956</u>	<u>163,478</u>	<u>-</u>	<u>1,795,434</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION				
At 1 April 2022	3,281,984	385,134	33,850	3,700,968
Additions	671,538	158,360	17,700	847,598
Disposals	(480,000)	(16,761)	(1,400)	(498,161)
Revaluations	85,400	-	-	85,400
At 31 March 2023	<u>3,558,922</u>	<u>526,733</u>	<u>50,150</u>	<u>4,135,805</u>
DEPRECIATION				
At 1 April 2022	-	172,610	26,396	199,006
Charge for year	-	79,357	7,389	86,746
Eliminated on disposal	-	(16,761)	(1,400)	(18,161)
At 31 March 2023	<u>-</u>	<u>235,206</u>	<u>32,385</u>	<u>267,591</u>
NET BOOK VALUE				
At 31 March 2023	<u>3,558,922</u>	<u>291,527</u>	<u>17,765</u>	<u>3,868,214</u>
At 31 March 2022	<u>3,281,984</u>	<u>212,524</u>	<u>7,454</u>	<u>3,501,962</u>

Cost or valuation at 31 March 2023 is represented by:

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2022	195,125	-	-	195,125
Valuation in 2023	85,400	-	-	85,400
Cost	3,278,397	526,733	50,150	3,855,280
	<u>3,558,922</u>	<u>526,733</u>	<u>50,150</u>	<u>4,135,805</u>

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. TANGIBLE FIXED ASSETS - continued

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, 2021 and 2022. The trustees have considered the carrying value at 31 March 2023 and determined that, in their view, there has been no material change to that valuation.

Another of the properties that was used for the charity's own activities was sold in the year.

Three properties were purchased in the year to 31 March 2021, eight more in the year to 31 March 2022 and an additional two in the current year, 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 2023 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, save for one property sold since the year-end, which is included at its subsequent sale value..

16. FIXED ASSET INVESTMENTS

The fixed asset investments at 31 March 2023 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 2023 and 31 March 2022.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	392,797	512,760
Other debtors	2,098	8,560
Prepayments and accrued income	127,445	166,455
	522,340	687,775
	522,340	687,775

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other loans (see note 20)	-	42,698
Trade creditors	99,410	107,431
Social security and other taxes	113,489	155,731
Other creditors	103,830	89,391
Accrued expenses	207,884	195,241
Deferred income	271,779	444,730
	796,392	1,035,222
	796,392	1,035,222

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Other loans (see note 20)	2,850,000	2,576,143
Amounts owed to group undertakings	84,850	84,850
Accrued expenses	27,378	-
	2,962,228	2,660,993

The accrued expenses represent interest that will become payable to The Community Investment Fund L.P. at the end of the loan period in 2030 - see note 20 below.

20. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Mortgage	-	42,698
Amounts falling between one and two years:		
Mortgage	-	43,571
Amounts falling due between two and five years:		
Mortgage	-	135,776
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage	-	246,796
Repayable otherwise than by instalments:		
Other loan	2,850,000	2,150,000

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.

21. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.23	31.3.22
	£	£
Mortgage	2,850,000	2,618,841

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 thirteen Independent Living Service properties purchased during the years to 31 March 2021, 2022 and 2023.

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

22. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	595,656	124,517	(71,828)	648,345
Unrestricted revaluation fund	175,000	(30,000)	-	145,000
Property Maintenance	85,000	(46,476)	21,476	60,000
Consultancy Fees	20,000	(10,630)	(9,370)	-
Depreciation	100,000	(84,927)	84,927	100,000
Expansion of SRoi	20,000	(5,647)	(10,053)	4,300
Marketing	15,000	(3,115)	(11,885)	-
Regulatory Professional Fees	15,000	(3,669)	(1,331)	10,000
Running Costs	476,300	-	71,304	547,604
System Development	25,000	(949)	5,949	30,000
Training	20,000	(14,400)	(5,600)	-
CBS Senior Managers	35,000	(37,179)	64,679	62,500
Apprenticeship	15,000	(3,136)	(5,264)	6,600
Training and Development Manager	35,000	(18,550)	10,550	27,000
Data and Reporting Expert	-	-	23,600	23,600
Quality Manager	-	-	35,000	35,000
Registered Manager (ILS/Ofsted)	-	-	52,000	52,000
	<u>1,631,956</u>	<u>(134,161)</u>	<u>254,154</u>	<u>1,751,949</u>
Restricted funds				
Restricted revaluation fund	130,125	85,400	-	215,525
Community Based Support	33,353	52,231	(61,468)	24,116
Accommodation Based Support	-	192,686	(192,686)	-
	<u>163,478</u>	<u>330,317</u>	<u>(254,154)</u>	<u>239,641</u>
TOTAL FUNDS	<u><u>1,795,434</u></u>	<u><u>196,156</u></u>	<u><u>-</u></u>	<u><u>1,991,590</u></u>

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	194,824	(70,307)	124,517
Unrestricted revaluation fund	-	(30,000)	(30,000)
Property Maintenance	-	(46,476)	(46,476)
Consultancy Fees	2	(10,632)	(10,630)
Depreciation	1	(84,928)	(84,927)
Expansion of SRoI	-	(5,647)	(5,647)
Marketing	-	(3,115)	(3,115)
Regulatory Professional Fees	-	(3,669)	(3,669)
System Development	-	(949)	(949)
Training	-	(14,400)	(14,400)
CBS Senior Managers	-	(37,179)	(37,179)
Apprenticeship	-	(3,136)	(3,136)
Training and Development Manager	-	(18,550)	(18,550)
	<u>194,827</u>	<u>(328,988)</u>	<u>(134,161)</u>
Restricted funds			
Restricted revaluation fund	85,400	-	85,400
Community Based Support	3,787,546	(3,735,315)	52,231
Accommodation Based Support	5,613,639	(5,420,953)	192,686
	<u>9,486,585</u>	<u>(9,156,268)</u>	<u>330,317</u>
TOTAL FUNDS	<u><u>9,681,412</u></u>	<u><u>(9,485,256)</u></u>	<u><u>196,156</u></u>

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
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	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 Managers	-	-	35,000	35,000
Apprenticeship	-	-	15,000	15,000
Training and Development Manager	-	-	35,000	35,000
	<u>1,361,360</u>	<u>133,069</u>	<u>137,527</u>	<u>1,631,956</u>
Restricted funds				
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)	-
	<u>48,168</u>	<u>252,837</u>	<u>(137,527)</u>	<u>163,478</u>
TOTAL FUNDS	<u><u>1,409,528</u></u>	<u><u>385,906</u></u>	<u><u>-</u></u>	<u><u>1,795,434</u></u>

CARING FOR COMMUNITIES AND PEOPLE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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 SRol	-	(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)
	164,117	(31,048)	133,069
Restricted funds			
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
	8,956,525	(8,703,688)	252,837
TOTAL FUNDS	9,120,642	(8,734,736)	385,906

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

Property Maintenance

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

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 SRol

Funding to support the rollout across CCP of the current SRol model.

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.

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.

CARING FOR COMMUNITIES AND PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

22. MOVEMENT IN FUNDS - continued

System Development

Investment in managed cloud software to meet business needs relating to finance and HR management and a new website with integrated impact report.

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 Managers

Funds for the post of additional senior managers that would lead on the Family and Community Wellbeing side of the Community Based Support Service.

Apprenticeship

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

Training and Development Manager

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. As well as ensuring compliance with all mandatory training.

Data and Reporting Expert

Hybrid role to manage Advice Pro, internal data and reporting to commissioners and SRol.

Quality Manager

Additional post to improve quality processes and internal audits.

Registered Manager

Additional capacity and experience to comply with Ofsted regulation.

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.

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.

CARING FOR COMMUNITIES AND PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

23. 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.

24. CAPITAL COMMITMENTS

	31.3.23	31.3.22
	£	£
Contracted but not provided for in the financial statements	-	33,559
Authorised but not committed at the year end	93,622	-

25. 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 2023 was £5,983 (2022: £4,560), on which the related party earned commission of £251 (2022: £408).

During the year the charity paid £4,768 (2022: £30) for room hire and £710 (2022: £2,550) 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 rented a property, until November 2022, for its Independent Living Service on an arms length basis.