

**REGISTERED COMPANY NUMBER: 06742832 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1134656**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**GL COMMUNITIES**

Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

# **GL COMMUNITIES**

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## **GL COMMUNITIES**

### **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022**

<b>TRUSTEES</b>	J Dunsford I J Ellis (resigned 14.9.21) A M Gardiner L Kelch M J Norman (resigned 14.9.21) Mrs J Parrott B O'Donnell Councillor (appointed 13.1.22)
<b>COMPANY SECRETARY</b>	J Dunsford
<b>REGISTERED OFFICE</b>	The Trinity Centre 60 Norbury Avenue Gloucester Gloucestershire GL4 6AH
<b>REGISTERED COMPANY NUMBER</b>	06742832 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1134656
<b>INDEPENDENT EXAMINER</b>	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

**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 charity's objects (as defined in its Memorandum of Association) are:

- the relief of persons resident in the City of Gloucester and surrounding area ('the area of benefit') in need, hardship and distress, including the elderly and the disabled;
- providing, or assisting in the provision of, advice and information regarding their legal entitlements, particularly (but not exclusively) state benefits, housing, consumer matters and debt;
- providing, or assisting in the provision of, facilities and services to relieve persons suffering from substance addiction together with the families of such persons;
- the advancement of education amongst persons resident in the area of benefit;
- to provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the object of improving their conditions of life.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Advice and Advocacy - team of 4**

This year we have been working hard to support the community through all the changes from the pandemic. To support with new options of contact for all the communities that need advice services. Advice Pro Management System continues to be a great investment and one of our assets of working which supports every part of the recording mechanism and we can use this to produce our impact on services we provide. We now can support face to face again, continue to provide telephone advice, drop into our buildings are back and through our website, chat live and IPAD live to our adviser. We continue to offer support for financial capability and income maximisation including form filling.

All Pulling Together - Stonehouse, GL11 - Dursley, Stroud District Council. Receive a service from us through a holistic approach and working together to evolve the service to meet community need in those area. We continue to take referrals from many agencies including the MP's office, the GEM Programme for the County, Nelson Trust and links to organisations that were also supporting people on the ground. Food bank vouchers distribution became a necessity, and we delivered supporting 831 families throughout Gloucester. GL food parcels and discretionary grants were there for instant crises, especially for families of low income, and anyone who needed that support on the ground Free sanitary products as part of our Dignity for Women supported by Gloucestershire County Council including our Environmental Reusable products.

**Employability and Education - team of 5**

We continue to work and support some of the hardest to reach long term unemployed who may be the furthest away from the employment market. We continue to grow their skills and talents through education, training, and volunteering. "Going the Extra Mile", which is the county funding for this work. We have 5 Navigators who can work alongside participants to access the opportunities they need to gain the skills, have time as a volunteer to try new placements that will prepare them for workspaces and have the educational support to benefit their employability.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

**Community and Economic Development - team of 11 including the CEO**

All Pulling Together - we supported the employment of their Community Connector who works in Stonehouse and within the LOOP project and due to circumstances spent some time out on furlough and ill health. APT continued to support their community from the Hub and provided food distribution and advice referrals.

Podsmead Big Local - GL supported this as a locally trusted organisation that employs and manages the community development team. The CEO role has always been to support the panel and the work on the ground with the team. We hold the lease of the Hubs to ensure that the building opened to support the community. We have our CEO who lives within the area and continues to help steer the programme by championing some of the local projects. Taking up a director role on Black bridge Community and Sports Hub development.

Gateway/The Ewe Space - we supported the role of the Co-ordinator through employment and management with Gloucestershire Gateway Trust and Matson Residents Group who work cooperatively together to support the community in that area. The Ewe space supports food distribution and community activities.

Community Growing Project - we support the worker on the M5 motorway station through the growing space where they maintain the peaceful space and support the development of that area, maintaining the opportunities of growth alongside the Station. GL Communities did their away day for volunteering on this space, and we all had an amazing day with a great lunch at the services too.

LOOP Project (Looking Out for Others Potential) - The team of Connectors who work in some of our areas to support people to reach their potential, help them to aspire and achieve whatever they want. This team was inspirational and funded by Gloucestershire Gateway Trust supports asset-based approach and a team of mentors and peer support to continue to develop and evolve this programme.

Community Researchers - every summer we usually have a team of Researchers that is funded and supported by Gloucestershire Gateway Trust to consult with our local communities and then using those outcomes to drive the GGT Community development supported by GL Communities and their other partners. Unfortunately, this happened differently this year with a focus on young people.

**Wellbeing and Social Inclusion - team of 2**

The Phoenix Community Centre was completely refurbished and open and accessible to residents who need support in the areas of wellbeing, which include "5 Ways to Wellbeing":

CONNECT  
BE ACTIVE  
TAKE NOTICE  
LEARN  
GIVE

All the above is our way of working alongside residents to achieve what they set out with our Co-ordinator as part of their own needs and aspirations. This includes referrals, support and socialising with others who are all striving to the same end to be well and keep well. This includes a funded Volunteer Project with a Co-ordinator whose role is to put into place all the needs of that person to enable them to achieve what their aims are within their plans. GL Communities has always been successful in helping and supporting people to become volunteers for us or we place them in other organisations too. Without volunteers GL would struggle to do all that we need to do and achieve - there is always a big thank you to them for their ongoing support. Leadership and management are something that we as an organisation are continuing to invest in and develop as part of our sustainability and legacy going forward. We now have a team of leadership who is working alongside our CEO and a Deputy. Creating the right leaders for our organisation as we strive to maintain the work we do and develop the work required to continue the mission of the organisation which is "Building Futures for Local People".

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

**FINANCIAL REVIEW**

**Financial review**

During 2021/22, GL Communities sought to consolidate its existing areas of strength whilst establishing the new needs of the community as we emerged from the pandemic. Large new projects were not taken on as we had conversations with our communities and reviewed our corporate strategy.

As a result, the annual accounts show a deficit of £39,519. Whilst our financial strategy had been to increase reserves in the medium-term, the board felt it necessary to take some time to reflect on past performance and future goals, and to put in place an ambitious and responsive programme for the next three years, in order to best serve our communities through the cost-of-living crisis.

The Treasurer worked alongside the Finance Officer throughout 2021/22, providing support and guidance.

**Reserves policy**

GL Communities will continue to strive to build reserves as part of a planned approach within a sustainability budget. The policy is to build up a sum equivalent to no less than 50% of annual core expenditure as an unrestricted reserve. Unrestricted funds currently stand at £71,364, which is short of the trustees' target, the goal being to build reserves sufficient to cover 6 months' costs.

A Treasurer has been appointed to oversee the Financial Department alongside the Finance sub-group, to give financial support and advice to both the CEO and Finance Officer and report this back to the Board.

We are continuing with the strategy to seek core funding through fundraising activity.

We aim to employ a Funding Officer in the near future to raise funds from other sources as part of ensuring sustainability.

**Examination of financial statements**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 and consequently the trustees have instructed an independent examination to be carried out.

**FUTURE PLANS**

GL Communities is once again evolving with retirement plans for senior staff and building regeneration being investigated, we are on a new journey of discovery. Our new fundraising strategy is to pursue larger applications for funding to enable us to change our structure from Co-ordinators of Contracts to Leaders of Themed areas of work, Advice, Education and Employability, Community and Economic Development and Wellbeing and Inclusion. All of which will support the next stages of transformation going forward.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the charitable 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. The charity's governing document is its Memorandum and Articles of Association dated 6 November 2008.

The company operated from 1 May 2009 as a company limited by guarantee with charitable objectives and was formally registered with the Charity Commission with effect from 4 March 2010.

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

In accordance with the Articles of Association, the company is directed by a Board of trustees of at least 3 in number. The Board meets at least four times a year.

Several of the trustees act as directors for the purposes of the Companies Act, although the trustees as a body retain responsibility for supervision of the charity's activities and for financial management. The power to appoint new trustees is vested in the existing trustees, subject to ratification by the members in General Meeting.

**Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and regularly review the controls over key financial systems, with the aim of ensuring that there are sufficient resources in the event of conditions becoming adverse. The trustees have also examined other operational and business risks faced by the charity and confirm that systems have been established to mitigate any significant risks.

**Public benefit**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of GL Communities 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).

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.

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 29 November 2022 and signed on its behalf by:

J Dunsford - Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GL COMMUNITIES**

### **Independent examiner's report to the trustees of GL Communities ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Roger Downes FCA  
ICAEW  
Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

29 November 2022



**GL COMMUNITIES**

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,224	9,815	13,039	10,666
<b>Charitable activities</b>					
Charitable		26,126	423,398	449,524	457,270
Other trading activities	2	15,419	10,606	26,025	24,042
Investment income	3	856	-	856	1,264
<b>Total</b>		<u>45,625</u>	<u>443,819</u>	<u>489,444</u>	<u>493,242</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable	5	<u>143,749</u>	<u>386,089</u>	<u>529,838</u>	<u>408,232</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	16	<u>(98,124)</u>	<u>57,730</u>	<u>(40,394)</u>	<u>85,010</u>
<b>Net movement in funds</b>		<u>44,392</u>	<u>(44,392)</u>	<u>-</u>	<u>-</u>
		<u>(53,732)</u>	<u>13,338</u>	<u>(40,394)</u>	<u>85,010</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		125,096	89,171	214,267	129,257
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>71,364</u>	<u>102,509</u>	<u>173,873</u>	<u>214,267</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION  
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	2,951	-	2,951	4,093
<b>CURRENT ASSETS</b>					
Debtors	13	45,944	11,675	57,619	52,815
Cash at bank and in hand		<u>58,594</u>	<u>90,834</u>	<u>149,428</u>	<u>181,781</u>
		104,538	102,509	207,047	234,596
<b>CREDITORS</b>					
Amounts falling due within one year	14	(34,325)	-	(34,325)	(20,822)
<b>NET CURRENT ASSETS</b>		<u>70,213</u>	<u>102,509</u>	<u>172,722</u>	<u>213,774</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		73,164	102,509	175,673	217,867
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	(1,800)	-	(1,800)	(3,600)
<b>NET ASSETS</b>		<u>71,364</u>	<u>102,509</u>	<u>173,873</u>	<u>214,267</u>
<b>FUNDS</b>	16				
Unrestricted funds				71,364	125,096
Restricted funds				<u>102,509</u>	<u>89,171</u>
<b>TOTAL FUNDS</b>				<u>173,873</u>	<u>214,267</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**STATEMENT OF FINANCIAL POSITION - continued  
31 MARCH 2022**

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 29 November 2022 and were signed on its behalf by:

J Parrott - Trustee

## GL COMMUNITIES

### 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.

The covid-19 pandemic has had far-reaching consequences beyond the spread of the disease itself and efforts to quarantine it. As the virus put the country into lockdown, G L Communities had to respond to this as effectively and efficiently as it could. All of the buildings were shut and all staff either went into home-working or onto furlough leave, as required either by contract or services that could not be supplied at that time. The charity continued with its community development and engagement, due to its buildings being used as the food distribution centre for some of the local area, supporting the most vulnerable in the community it serves. A small team supported food parcels, medication pick-up and delivery; food collection continued and built to ensure that food supplies for families were in place and continued throughout lockdown. The trustees and management believe that it will be possible to return to supporting face to face, but with a much restricted presence than before and group working will be minimalised until further guidelines say otherwise.

The charity remains reliant on generating adequate funding and controlling costs within that funding, taking account of the impacts of covid-19, both to date and in the future, despite the uncertainties that the virus brings. The trustees have looked at these requirements for a minimum period of 12 months from the date of approval of these financial statements and believe that they will be able to generate funding and control costs as necessary. The costs of making staff redundant have been accrued in these financial statements. As a result of these considerations, the trustees have drawn up these financial statements on the basis that the charity is a going concern.

##### **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.

Grants that are subject to performance-related conditions received in advance of delivering the services that are the subject of that grant are accounted for initially as a liability and shown in the Statement of Financial Position as income in advance. Income in advance is released to the Statement of Financial Activities in the reporting period in which the performance-related services are provided.

##### **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.

Computer equipment            - 25% on cost

Assets individually costing under £2,000 are written off to the Statement of Financial Activities.

# GL COMMUNITIES

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

### 1. ACCOUNTING POLICIES - continued

#### Taxation

As a recognised charity, GL Communities 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. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular 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.

### 2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Rent & recharges received	21,782	19,409
Other income	2,443	2,833
Parking spaces	1,800	1,800
	<u>26,025</u>	<u>24,042</u>

### 3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>856</u>	<u>1,264</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
	Charitable	£	£
Grants		<u>449,524</u>	<u>457,270</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Money Advice Services	120,342	111,769
Big Local Funding	59,248	25,168
Gloucestershire County Council	47,955	28,938
Kickstart	45,832	-
Gem Project	42,744	71,765
Clinical Commissioning Group	28,000	-
Gloucestershire Gateway Trust	25,011	75,493
Rank Foundation	18,391	40,701
Phoenix funding	18,016	15,570
GL11	15,499	6,440
Carried forward	<u>421,038</u>	<u>375,844</u>

**GL COMMUNITIES**

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

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

	31.3.22 £	31.3.21 £
Brought forward	421,038	375,844
APT	10,944	16,014
Stroud District Council	10,542	11,997
Gloucestershire Community Foundation	5,000	-
Active Life	2,000	-
Coronavirus Job Retention Scheme	-	35,796
Big Lottery	-	17,619
	<u>449,524</u>	<u>457,270</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable	<u>522,160</u>	<u>7,678</u>	<u>529,838</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.22 £	31.3.21 £
Staff costs	428,130	345,795
Rent, rates and water	9,753	12,418
Insurance	5,928	4,804
Light and heat	8,984	4,845
Telephone	14,914	7,960
Postage and stationery	3,942	4,604
Advertising	1,286	133
Sundries	4,441	658
Staff and volunteer expenses	7,990	2,073
Training	7,624	2,095
Repairs and maintenance	1,493	6,408
Security	621	1,077
Equipment maintenance	10,572	4,368
Subscriptions and memberships	4,938	4,009
Interest and charges	95	87
Cleaning	4,650	2,190
Client disbursements	2,174	2,642
Bookkeeping and payroll	3,483	4,213
Grant repaid	-	3,029
Equipment purchases	-	5,377
Depreciation	1,142	476
Redundancy provision	-	(15,815)
	<u>522,160</u>	<u>403,446</u>

# GL COMMUNITIES

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

### 7. SUPPORT COSTS

	Governance costs £ <u>7,678</u>
Charitable	

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

#### Governance costs

	31.3.22	31.3.21
	Charitable	Total activities
	£	£
Independent examiner's fees	2,820	3,123
Consultancy and legal fees	<u>4,858</u>	<u>1,663</u>
	<u>7,678</u>	<u>4,786</u>

### 8. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>1,142</u>	<u>476</u>

### 9. 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.

### 10. STAFF COSTS

No employee received emoluments in excess of £60,000.

GL COMMUNITIES

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,666	-	10,666
<b>Charitable activities</b>			
Charitable	38,861	418,409	457,270
Other trading activities	11,069	12,973	24,042
Investment income	1,264	-	1,264
<b>Total</b>	<u>61,860</u>	<u>431,382</u>	<u>493,242</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	<u>124,892</u>	<u>283,340</u>	<u>408,232</u>
<b>NET INCOME/(EXPENDITURE)</b>	(63,032)	148,042	85,010
<b>Transfers between funds</b>	<u>111,950</u>	<u>(111,950)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>48,918</u>	<u>36,092</u>	<u>85,010</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	76,178	53,079	129,257
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>125,096</u>	<u>89,171</u>	<u>214,267</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>11,049</u>
<b>DEPRECIATION</b>	
At 1 April 2021	6,956
Charge for year	<u>1,142</u>
At 31 March 2022	<u>8,098</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>2,951</u>
At 31 March 2021	<u>4,093</u>



# GL COMMUNITIES

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

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	37,547	39,907
Other debtors	15,357	6,133
Prepayments	4,715	6,775
	<u>57,619</u>	<u>52,815</u>

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	2,639	5,523
Other creditors	-	2,153
Income in advance	3,552	1,712
Accrued expenses	28,134	11,434
	<u>34,325</u>	<u>20,822</u>

### 15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Income in advance	<u>1,800</u>	<u>3,600</u>

# GL COMMUNITIES

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

### 16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	125,096	(98,124)	44,392	71,364
<b>Restricted funds</b>				
Phoenix Centre	-	(151)	151	-
Money Advice Services	-	27,520	(27,520)	-
Podsmead Big Local	1,113	4,279	-	5,392
All Pulling Together	-	1,666	(1,666)	-
Big Local Trust	-	18,316	-	18,316
GEM Project	-	(7,383)	7,383	-
Wellbeing	19,798	(19,639)	(159)	-
GGT Gateway	26,711	(19,480)	1,413	8,644
Period Poverty	7,164	(914)	-	6,250
The Rank Foundation - Time to Shine	9,857	(16,710)	6,853	-
Gateway Loop Project	-	6,568	(6,568)	-
GCC Thriving Communities	6,725	4,847	(4,169)	7,403
Digital Innovation Fund	17,803	5,480	(13,283)	10,000
Glos CC Cellnex	-	1,725	(1,725)	-
Barnwood Trust	-	698	(698)	-
Kickstart	-	3,982	(3,982)	-
Health Equalities Partnership	-	27,944	-	27,944
Carers Gloucestershire	-	2,665	(350)	2,315
Glos CC Glow Grant	-	4,521	(72)	4,449
She's Ready	-	2,000	-	2,000
GL11 Advice	-	9,796	-	9,796
	<u>89,171</u>	<u>57,730</u>	<u>(44,392)</u>	<u>102,509</u>
<b>TOTAL FUNDS</b>	<u>214,267</u>	<u>(40,394)</u>	<u>-</u>	<u>173,873</u>

# GL COMMUNITIES

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

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,625	(143,749)	(98,124)
<b>Restricted funds</b>			
Phoenix Centre	12,173	(12,324)	(151)
Money Advice Services	131,979	(104,459)	27,520
Podsmead Big Local	37,087	(32,808)	4,279
All Pulling Together	10,944	(9,278)	1,666
Big Local Trust	19,480	(1,164)	18,316
GEM Project	41,699	(49,082)	(7,383)
Wellbeing	5,816	(25,455)	(19,639)
GGT Gateway	9,771	(29,251)	(19,480)
Period Poverty	-	(914)	(914)
The Rank Foundation - Time to Shine	9,107	(25,817)	(16,710)
Gateway Loop Project	28,779	(22,211)	6,568
GCC Thriving Communities	10,000	(5,153)	4,847
Digital Innovation Fund	18,955	(13,475)	5,480
Glos CC Cellnex	4,000	(2,275)	1,725
Barnwood Trust	2,698	(2,000)	698
Kickstart	45,832	(41,850)	3,982
Health Equalities Partnership	28,000	(56)	27,944
Carers Gloucestershire	5,000	(2,335)	2,665
Glos CC Glow Grant	5,000	(479)	4,521
She's Ready	2,000	-	2,000
GL11 Advice	15,499	(5,703)	9,796
	<u>443,819</u>	<u>(386,089)</u>	<u>57,730</u>
<b>TOTAL FUNDS</b>	<u>489,444</u>	<u>(529,838)</u>	<u>(40,394)</u>

GL COMMUNITIES

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	76,178	(63,032)	111,950	125,096
<b>Restricted funds</b>				
Phoenix Centre	-	(7,683)	7,683	-
Money Advice Services	-	49,772	(49,772)	-
Podsmead Big Local	7,626	(6,513)	-	1,113
All Pulling Together	3,525	9,300	(12,825)	-
GEM Project	-	33,655	(33,655)	-
Wellbeing	14,537	10,523	(5,262)	19,798
GGT Gateway	-	32,076	(5,365)	26,711
Physical Activity	3,831	-	(3,831)	-
Period Poverty	7,515	(351)	-	7,164
The Rank Foundation - Time to Shine	6,050	3,807	-	9,857
Gateway Loop Project	-	6,201	(6,201)	-
GCC Councillors Fund	3,077	(355)	(2,722)	-
GCC Thriving Communities	6,918	(193)	-	6,725
Digital Innovation Fund	-	17,803	-	17,803
	<u>53,079</u>	<u>148,042</u>	<u>(111,950)</u>	<u>89,171</u>
<b>TOTAL FUNDS</b>	<u>129,257</u>	<u>85,010</u>	<u>-</u>	<u>214,267</u>

# GL COMMUNITIES

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

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,860	(124,892)	(63,032)
<b>Restricted funds</b>			
Phoenix Centre	2,574	(10,257)	(7,683)
Money Advice Services	148,681	(98,909)	49,772
Podsmead Big Local	26,564	(33,077)	(6,513)
All Pulling Together	17,535	(8,235)	9,300
GEM Project	70,208	(36,553)	33,655
Wellbeing	27,667	(17,144)	10,523
GGT Gateway	60,016	(27,940)	32,076
Period Poverty	-	(351)	(351)
The Rank Foundation - Time to Shine	26,035	(22,228)	3,807
Gateway Loop Project	29,412	(23,211)	6,201
GCC Councillors Fund	500	(855)	(355)
GCC Thriving Communities	-	(193)	(193)
Digital Innovation Fund	22,190	(4,387)	17,803
	<u>431,382</u>	<u>(283,340)</u>	<u>148,042</u>
<b>TOTAL FUNDS</b>	<u>493,242</u>	<u>(408,232)</u>	<u>85,010</u>

#### Advice service

To support free and accessible information, advice and support to clients seeking general advice and debt advice.

#### Social Inclusion

To provide support through the Phoenix Centre for people with additional needs.

#### Community Growing Project

To support the motorway services M5 growing space to enable people to link to an environmental project.

#### Money Advice Services

To provide face-to-face debt advice services in various outreach venues in Gloucestershire.

#### Podsmead Big Local

To put into place a team to support the work of the Big Local area.

#### All Pulling Together

A community group supporting grass roots community development.

#### GEM Project

To provide a support to the most vulnerable, furthest away from job market, back into employment.

#### Wellbeing

To support residents to access activities that work under the 'Five Ways to Wellbeing'.

## GL COMMUNITIES

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

#### 16. MOVEMENT IN FUNDS - continued

##### **GGT Gateway**

To support residents to access community cafe and information, advice and support.

##### **Physical Activity**

To support physical activities for over 65's.

##### **Period Poverty**

To support women of all ages to access free sanitary products throughout Gloucestershire.

##### **The Rank Foundation - Time to Shine**

Funding for one year to support a community activist to become a community leader with support and mentoring from the Foundation and G L Communities.

##### **Gateway Loop Project**

A community space that is supported by G L Communities, Gloucestershire Gateway Trust and the Residents group for Matson and Robinswood that enables residents to access free computers, telephones and social activities.

##### **GCC Councillors Fund**

To support the training and development of volunteers for the advice services.

##### **GCC Thriving Communities**

To support the development of the Phoenix Centre in the process of connecting residents to the newly refurbished centre, through promoting social engagement and creating connections, providing activities, social groups and learning opportunities and creating safe and accessible meeting spaces.

##### **Digital Innovation Fund**

To support our community with connectivity to IT by tackling social isolation, maintaining personal independence through enriching lives and personal wellbeing and improving digital confidence and access.

##### **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.

## **GL COMMUNITIES**

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

#### **17. 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.

#### **18. RELATED PARTY DISCLOSURES**

##### **GEM Project**

An organisation in which one of the trustees is a senior employee.

During the year G L Communities received income of £41,699 (2021: £70,208) on an arm's length basis from the related party.

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