

Charity no. 1157061

**Southern Brooks Community Partnerships
Report and Audited Financial Statements
31 March 2020**

Southern Brooks Community Partnerships

Reference and administrative details

For the year ended 31 March 2020

Charity number	1157061																								
Registered office and operational address	Coniston Community Centre Coniston Road Patchway Bristol BS34 5JP																								
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Juliet Moore</td><td>Chair</td></tr><tr><td>Stephen Baker</td><td>appointed 17 April 2019, resigned 5 February 2020</td></tr><tr><td>Andrew Bell</td><td>Treasurer</td></tr><tr><td>David Bell</td><td></td></tr><tr><td>Peter Bright</td><td>resigned 13 August 2019</td></tr><tr><td>Gareth Ellaway</td><td>resigned 22 May 2019</td></tr><tr><td>Lucy Hamid</td><td></td></tr><tr><td>Rachel Hunt</td><td>resigned 11 October 2019</td></tr><tr><td>Harry Partington</td><td>appointed 17 April 2019</td></tr><tr><td>Margaret Slucutt</td><td></td></tr><tr><td>Paul Timmins</td><td>appointed 17 April 2019</td></tr><tr><td>Chris Walker</td><td>appointed 31 March 2020</td></tr></table>	Juliet Moore	Chair	Stephen Baker	appointed 17 April 2019, resigned 5 February 2020	Andrew Bell	Treasurer	David Bell		Peter Bright	resigned 13 August 2019	Gareth Ellaway	resigned 22 May 2019	Lucy Hamid		Rachel Hunt	resigned 11 October 2019	Harry Partington	appointed 17 April 2019	Margaret Slucutt		Paul Timmins	appointed 17 April 2019	Chris Walker	appointed 31 March 2020
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Chief executive officer	<table><tr><td>Julie Close</td><td>to 31 December 2020</td></tr><tr><td>Alison Findlay</td><td>from 1 January 2021</td></tr></table>	Julie Close	to 31 December 2020	Alison Findlay	from 1 January 2021																				
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Alison Findlay	from 1 January 2021																								
Bankers	Handelsbanken The Quadrant 2540 Aztec West Bristol BS32 4AQ																								
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																								

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

The Trustees submit their annual report and the financial statements of Southern Brooks Community Partnerships for the year ended March 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (effective from January 2019).

Our purpose and activities

The purpose of the charity is to promote the benefits of the inhabitants of South Gloucestershire and surrounding area (henceforth referred to as the "Area of Benefit") without distinction of role, age, race, gender, sexual orientation, ability or of political, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the aforementioned inhabitants.

The organisation shall be non-party in politics and non-sectarian in religion.

Our objectives are to bring people and organisations together to promote education and social justice to improve lives for residents across South Gloucestershire. It is important to us that we work with those people who don't reach the thresholds of other services or may be excluded or marginalised. In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Our key objectives for the year:

- Building sustainable communities by improving community cohesion, reducing poverty, loneliness and isolation;
- Improving health and well-being;
- Improving skills and learning; and
- Developing a sustainable organisation.

The charity's vision

Southern Brooks' vision is to help people reach their full potential and actively contribute to their communities – Stronger Communities Powered by People.

The charity's values

Our core values determine the way that we work:

- Include and value;
- Protect the environment;
- Recognise potential; and
- Celebrate diversity.

The charity's activities

We have a theory of change that identifies our vision and how we will work to achieve it through the pathways off health and wellbeing, employment and skills and developing strong, resilient communities.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

Our goals are that:

- People have improved physical, emotional and mental health leading to increased self-esteem and confidence;
- People have the skills and confidence to be responsible for their own futures;
- People work together to influence change.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the Charity's future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Whilst Southern Brooks' core work has continued to deliver excellent community value and sustainable growth, our finances have been impacted by significant one-off costs required to secure our long term future.

Our work at The Limes Dementia Day Centre and Brooks Café based at Coniston Community Centre was especially difficult in the year, with significant work and investment to preserve the social value these spaces provided their communities. However, these efforts were ultimately erased by the restrictions imposed by covid, making both operations unviable. We were delighted that the café was able to be transferred to Coniston Community Centre in the Summer of 2020 to continue to operate for local residents.

Taking these decisive actions early in the 2020-21 year has provided the opportunity to 're-set' and focus on our core work, as a place-based organisation working to build strong communities powered by people. We have a track record of excellence and financial sustainability across our core operations, which we know are needed more now than at any point in our history due to the pandemic.

During the year we adopted a Financial Diversification Strategy with the support of Lloyds Bank Foundation Enable programme. At the end of the financial year 2019-20 we secured funding from Quartet Community Foundation for a Business Development Manager to focus on increasing reserves through individual giving and developing philanthropic and corporate relationships.

Key activities

Developing a sustainable organisation:

- Partnership working has underpinned our work this year. As Councils seek more collaborative funding proposals, we have built on existing partnerships and where appropriate developed new partnerships. Our key VCSE partners have been DHI, Oasis Talk, Diversity Trust, Circadian Trust, The Carers Support Centre, Kingsmeadow@Made4Ever, Juice, Creative Youth Network, Learning Partnership West, FACE, Krunch and CVS South Gloucestershire.
- Following the successful nomination of South Gloucestershire Council for the "Keep it Local" award, Southern Brooks and CVS South Gloucestershire have worked together with the Council to develop a set of principles for future working. South Gloucestershire is one of 11 trailblazing local authorities signed up to the campaign. We have contributed to the Better Way Network taking part in a national gathering where agreement was reached on a set of core principles that will help to work towards a stronger, safe, more inclusive society for all.
- We contributed to strategic developments through representation at South Gloucestershire Leaders Board, the Local Strategic Partnership, the Safer and Stronger Community Partnership and the Early Help Review.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

Improving health and well-being:

- Our One You South Gloucestershire Wellbeing team working as one team with Public Health colleagues at South Gloucestershire Council. We recruited 24 volunteers, 186 people attended 5 Ways to Wellbeing sessions, 81 people attended peer support groups and information was provided through health campaigns to 5,905 people. We continue to lead the contract and work closely with our partners Oasis Talk, the Diversity Trust, Carers Support Centre and DHI.
- We secured the social prescribing contract with the five Primary Care Networks in South Gloucestershire, working in partnership with DHI. Social prescribing is a way for local agencies to refer people to a link worker. Link workers give people time, focusing on 'what matters to me' and taking a holistic approach to people's health and wellbeing. They connect people to community groups and statutory services for practical and emotional support.
- We secured the contract with Sirona as the community anchor partner for South Gloucestershire.
- We supported 24 peers who were accessing DHI support.
- We worked with 38 families through our Family Buddy project, funded by Quartet Community Foundation.
- We supported 129 families who are customers of Bromford Housing Society with their health and wellbeing and financial inclusion so they could maintain their tenancies.
- We supported 125 families to improve school attendance, with children aged 8 – 12 through our Family Wise project, funded through the Troubled Families programme.
- We recruited 199 dementia friends, 3 dementia champions and 3 local businesses to support the work of South Gloucestershire Dementia Action Alliance funded through South Gloucestershire Council and the Clinical Commissioning Group.
- We continued to commission South Gloucestershire Council to run the Active in Life programme, funded through Sports England "Tackling Inequality and Economic Disadvantage" to encourage people to become more active.

Improving skills and learning:

- The Building Better Opportunities contract to provide support to people who are unemployed or economically inactive has been extended so that we are able to continue to support people back into job search, work or training. We worked with 77 people, 18 found jobs, 26 moved into looking for work and 13 participants entered training.
- We worked with 715 individual young people at Patchway Youth Centre.
- We trained 46 youth workers who gained a formal Level 2 or 3 youth work qualification.
- 83 parents who received a diagnosis of autism for their child attended a Cygnet course.

Building sustainable communities by improving community cohesion, reducing poverty, loneliness and isolation:

- 17 people in Patchway took part in projects to improve the green spaces.
- A greenspaces map was created and distributed to over 1000 people in Kingswood.
- Network meetings bringing together professionals took place in Yate, Patchway and Kingswood and we continue to manage the contract with our partner Juice in Cadbury Heath.
- Recruited 53 volunteers for other community organisations through our contract to run Volunteer Centres in Yate, Patchway and Kingswood.
- Consulted with over 1000 residents on the issues that are important to them.
- Our community cohesion work ran 9 conversations within the Muslim communities and produced a report with recommendations for the Safer and Stronger Community Partnership.
- 200 plus people attended an event to celebrate Diwali organised with Avon Indian Association.
- 150 people attended a Harmony event.
- 15 families regularly attended Kingswood refugee link.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

- The Anti-Hate Crime Ambassador programme was delivered in partnership with the Police in 26 schools across Bristol and South Gloucestershire.
- Supported 123 volunteers, including 73 new volunteers through our volunteering infrastructure programme funded through the Esmée Fairbairn Foundation.

Plans for the future 2020-21-22 and beyond

Shifting the focus to our core areas of work coincided with Covid and has helped Southern Brooks tackle the unprecedented challenges brought about by the pandemic.

The launch of new response services, 7-day per week operations and remote working have brought new financial challenges, but the hard work of staff and volunteers and our revised approach has helped us to recover to a secure fiscal position.

New contracts, grant funding, cost savings and an income diversification strategy to find new sources of income have all played a role in helping us take steps towards a sustainable position. We can now look forward to how we can meet the longer-term needs of the community in dealing with the impact of Covid, building on a strong financial foundation.

The Board and Leadership team are undertaking a review of the strategic business plan between January and June 2021. Our role in community health is flourishing through contracts with Primary Care Networks to provide social prescribing link workers to all GP practices in the county and due to our ongoing role as the VCS partner in South Gloucestershire to Sirona Care and Health CIC. Partnerships are increasingly important for us as we move into a period of uncertainty due to the ongoing pandemic and will allow us to grow and develop especially in the field of wellbeing and poor mental health. We continue to work closely with South Gloucestershire Council to provide support for local communities, neighbourhood action groups and volunteers, so that communities become more resilient. We continue to use an asset-based approach, working alongside individuals and communities to help them and our funders achieve the best possible results and we strive to embed our values in all that we do. Community cohesion and people getting on well with their neighbours and celebrating diversity are even more important now we have left the European Union. Our EU Settled Status project helps us to ensure people understand their status and rights and helps us develop strong, cohesive communities. Through the Covid pandemic and beyond with the prospect of increased unemployment, we continue to focus on helping people secure sustainable employment. We plan to further develop youth work training, particularly the use of online teaching.

Southern Brooks is committed to reducing our carbon footprint and taking an active role in climate change. We have started to develop a new strategy building on our core strengths and values, which will be further embedded this year.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website.

Financial review

Income

Total income increased in the year to 31 March 2020 by £330,217, from £1,046,415 in 2018/19 to £1,376,632. An analysis of income is shown in the Statement of Financial Activities and accompanying notes.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

Expenditure

Total expenditure for the year of £1,468,702 represents an increase in expenditure from 2018/19 of £471,981. Of this, some £338,000 was increased spend on restricted funds, principally attributable to full years of and increases in funding for the One You contract with South Gloucestershire Council Public Health, Youth work, the Sport England Project along with Community Development work. Further breakdown of this is shown in note 19. The increase in unrestricted spend was a full year of The Limes project and the start of Social Prescribing work.

Net movement in funds

The net deficit of £92,070 for 2019-20 comprised £69,802 on restricted funds using funds brought forward at March 2019, along with a deficit of £22,268 on unrestricted funds. The net cost of operating The Limes (closed in 20-21 as discussed above in Achievements and Performance) was £31,685, without which there would have been a net unrestricted surplus of £9,417.

Reserves policy

The Board monitors the Charity's requirements for reserves in the light of the main financial risks to the organisation. The Trustees recognise that the Charity is dependent on sources of revenue that cannot be reliably predicted. At 31 March 2020 the Group had negative unrestricted reserves of £31,654, principally due to the difficult years for The Limes and Brooks Café. The organisation seeks to establish reserves to cover 3 months of unrestricted expenditure, being some £83,000 based on these accounts.

Our strategy to improve our reserves has been to focus on our core areas of work, to diversify and generate new sources of income whilst strictly controlling costs. Our plans for the future, set out on page 5, discuss the review that the Board and leadership team are undertaking of our business plan during January to June 2021. A review of our reserves policy is part of this work.

In the 20-21 year, we closed down our loss making operations, Covid19 having made them unviable, despite our large investment to preserve the social value these spaces provided to their communities. These savings, coupled with increased funding in the year, have enabled a return to a surplus on unrestricted funds as per unaudited results for the year to 31 March 2021.

Principal risks and uncertainties

Southern Brooks has a Risk Register which is reviewed regularly by the Board. The register takes into account all major risks the Charity may be exposed to in terms of likelihood and impact on the business if they happen. This review includes the operational, strategic, reputational and financial impact combined with a likelihood score.

The key risks identified are IT systems failures and this was mitigated by a move to the Cloud in December 2019 and an ongoing contract with an external provider to ensure IT security is maintained. Lack of reserves and the Pension deficit are a major concern which the newly adopted Financial Diversification Strategy, securing funds for a Business Development Manager and expanding the finance team to include an experienced Head of Finance (who is a qualified accountant), and assistant accountant and a bookkeeper are now addressing.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

Going concern

Although the charity held unrestricted net liabilities as at 31 March 2020, it has since taken steps to curtail loss making projects, and to ensure that restricted projects are being operated on a full cost recovery basis. Draft, unaudited results for the year ended 31 March 2021 show a return to a surplus on unrestricted funds. Based on the liquid assets held by the group as at 31 March 2021, the budgeted cash flows for 2021/22 and the trustees' assessment of the group's ability to maintain satisfactory reserves and cash, the trustees believe it is appropriate to adopt the going concern basis in preparing the group's financial statements.

Structure, governance and management

The governance regulations for the charity are contained within the Foundation Constitution, a document which was updated in 2019.

The charity is a CIO (Charitable Incorporated Organisation) with up to 12 Trustees appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. Trustees meet a minimum of quarterly and require 5 people in order to be quorum. The meetings are formally minuted and a register of attendance is kept and there was a 94% attendance rate in 2019/20.

The maximum continuous period a trustee can serve is nine years. The Chair, Vice Chair and Treasurer are appointed for a term of three years in January each year as required (once their term ends). Any Trustee currently serving more than nine years will not be eligible for re-election at the end of their term.

The following sub-committees exist:

The Commercial Committee

Members: Harry Partington, Margaret Slucutt, Paul Timmins, CEO

Meets: Four times a year as per the Terms of Reference, more often if specific issues require it.

Employment and Remuneration Committee

Members: Andy Bell, Paul Timmins, Jules Moore

Meets: As often as required.

Finance and Risk Overview Committee

Members: Andy Bell, Jules Moore, Harry Partington, CEO, Head of Finance, Paul Timmins

Meets: Four times per year, more often if specific issues require it.

Community Satisfaction Overview Committee

Members: Margaret Slucutt, David Bell

Meets: As often as required.

Policy and Governance Committee

Members: Margaret Slucutt, David Bell, Chris Walker, Head of HR

Meets: annually / bi-annually as required.

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

The CEO is responsible for strategic and operational management and is authorised by the trustees to use available resources to achieve the Organisation's charitable objectives. Julie Close was Chief Executive until December 2020 supported in 2019-20 by the Leadership Team comprising:

- HR manager
- Finance manager
- Sustainable Communities manager
- Youth work and Employment support manager
- Business Development manager
- Health and Wellbeing manager

The structure chart is shared with all staff and funders, as required. These senior leaders discharge their responsibilities through the activities of a skilled and committed workforce.

Trustees are appointed following application and interview with the Chair, Chief Executive Officer and one other Trustee. Following a satisfactory interview, candidate Trustees are invited to join at least one Board meeting as an observer. At the end of these meetings, the Board will review the candidate Trustee's contribution and then invite them, if appropriate, to be a full member. All new Trustees receive induction and mentoring to assist their personal development as Southern Brooks Trustees. As new members of the Board they are provided with an induction pack which includes the major policies, Business Plan, Annual Report, Memorandum and Articles and other relevant and corporate documentation. They are then invited to meet the Chair and the Chief Executive for an induction and they also attend the next available staff induction meeting which are held regularly throughout each year. It is the individual responsibility of Trustees to ensure they update their skills and participate in development opportunities offered, which could include attendance at conferences, training and less formal support and advice all of which can be facilitated through Southern Brooks as required. All Trustees are expected to show a commitment to the core purpose and values of the organisation and the role which would include attending meetings, reading papers in advance and volunteering for working groups as required.

Related parties and relationships with other organisations

Southern Brooks is committed to working in partnership where appropriate to achieve targets and improve performance. Southern Brooks has a number of formal contractual relationships with other organisations including Developing Health and Independence, The Diversity Trust, Primary Care Networks in South Gloucestershire, Second Step and Carers Support Centre.

Fundraising

In 2019-20 Southern Brooks carried out all fundraising activities in house without the services of a professional fundraiser. These activities were predominantly carried out by the Chief Executive Officer as there was no business development post. Subsequently, in 2020-21, we received funding to employ a member of staff as business development manager.

Fundraising activity has centred on applying for grants and negotiating contracts, and tasks have focussed on developing relationships with existing funding, for example with South Gloucestershire

We have not received any complaints about our fundraising activity and we do not engage in asking members of the public or existing/former service users for donations.

Southern Brooks Community Partnerships

Report of the trustees

For the year ended 31 March 2020

Statement of responsibilities of the trustees

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the group and parent charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 27 May 2021 and signed on their behalf by



Juliet Moore - Chair

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

Opinion

We have audited the financial statements of Southern Brooks Community Partnerships (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2020 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2020 and of the group's 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity 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.

Material uncertainty related to going concern

We draw attention to accounting policy 1 (c). The group suffered a deficit for the year of £92,070. At 31 March 2020 unrestricted funds were in deficit by £31,654 (compared to a deficit of £9,386 in the prior year); and excluding the provision for pension liabilities they stood at a surplus of £50,565, representing less than one month's expenditure. Whilst the charity's financial position has improved since 31 March 2020 due to the curtailing of loss making projects and strict cost control, the financial position at the year end indicates the existence of a material uncertainty that may cast significant doubt about the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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 group and parent charity financial statements and our auditor's report thereon. Our opinion on the group and parent charity 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.

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us;
- the parent charity financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Other matter

The financial statements for the year ended 31 March 2019 were not audited.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees 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 they 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 charity'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 charity 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 an auditor's report 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.

Independent auditors' report

To the members of

Southern Brooks Community Partnerships

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 auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 7 June 2021

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Southern Brooks Community Partnerships

Consolidated statement of financial activities

For the year ended 31 March 2020

	Note	Restricted £	Unrestricted £	2020 Total £	Restated 2019 Total £
Income from:					
Donations and legacies	3	3,341	4,372	7,713	22,345
Charitable activities	4	<u>1,067,016</u>	<u>301,903</u>	<u>1,368,919</u>	<u>1,024,070</u>
Total income		<u>1,070,357</u>	<u>306,275</u>	<u>1,376,632</u>	<u>1,046,415</u>
Expenditure on:					
Raising funds		-	26,556	26,556	19,261
Charitable activities		<u>1,135,355</u>	<u>306,791</u>	<u>1,442,146</u>	<u>977,460</u>
Total expenditure	6	<u>1,135,355</u>	<u>333,347</u>	<u>1,468,702</u>	<u>996,721</u>
Net income / (expenditure)		(64,998)	(27,072)	(92,070)	49,694
Transfers between funds		<u>(4,804)</u>	<u>4,804</u>	-	-
Net movement in funds	7	(69,802)	(22,268)	(92,070)	49,694
Reconciliation of funds:					
Total funds brought forward		<u>183,608</u>	<u>(9,386)</u>	<u>174,222</u>	<u>124,528</u>
Total funds carried forward		<u><u>113,806</u></u>	<u><u>(31,654)</u></u>	<u><u>82,152</u></u>	<u><u>174,222</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 19 to the accounts.

The prior period comparatives have been restated, as described in note 24 to the accounts.

Southern Brooks Community Partnerships

Consolidated balance sheets

As at 31 March 2020

	Note	The group 2020 £	Restated The group 2019 £	The charity 2020 £	Restated The charity 2019 £
Fixed assets					
Tangible assets	10	<u>6,258</u>	11,862	<u>4,688</u>	7,170
Current assets					
Stocks	13	-	300	-	-
Debtors	14	<u>51,832</u>	47,297	<u>90,662</u>	109,879
Cash at bank and in hand		<u>195,591</u>	238,973	<u>154,149</u>	215,721
		247,423	286,570	244,811	325,600
Liabilities					
Creditors: amounts falling due within 1 year	15	<u>89,310</u>	43,317	<u>87,716</u>	37,840
Net current assets		<u>158,113</u>	243,253	<u>157,095</u>	287,760
Total assets less current liabilities		164,371	255,115	161,783	294,930
Defined benefit pension scheme liability	17	<u>(82,219)</u>	(80,893)	<u>(82,219)</u>	(80,893)
Net assets	18	<u>82,152</u>	174,222	<u>79,564</u>	214,037
Funds	19				
Restricted funds		113,806	183,608	113,806	183,608
Unrestricted funds					
Designated funds		-	42,355	-	42,355
General funds		<u>(31,654)</u>	(51,741)	<u>(34,242)</u>	(11,926)
Total charity funds		<u>82,152</u>	174,222	<u>79,564</u>	214,037

Approved by the trustees on 27 May 2021 and signed on their behalf by



Andy Bell - Treasurer

Southern Brooks Community Partnerships

Consolidated statement of cash flows

For the year ended 31 March 2020

	Note	2020 £	Restated 2019 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	20	<u>(43,382)</u>	<u>(1,208)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>-</u>	<u>(8,473)</u>
Net cash provided by / (used in) investing activities		<u>-</u>	<u>(8,473)</u>
Increase / (decrease) in cash and cash equivalents in the year		<u>(43,382)</u>	<u>(9,681)</u>
Cash and cash equivalents at the beginning of the year		<u>238,973</u>	<u>248,654</u>
Cash and cash equivalents at the end of the year		<u><u>195,591</u></u>	<u><u>238,973</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Southern Brooks Community Partnerships meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Group accounts

These financial statements consolidate the results of the charity and its wholly-owned (controlled) subsidiary, Brooks Cafes CIC, on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate Statement of Financial Activities for the charity is not presented as the charity has taken advantage of the provisions of section 24 of the SORP.

c) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. In making this assessment the trustees have considered the impact of the ongoing COVID-19 pandemic as well as the charity's financial performance in the post balance sheet period and confirmed future funding. Although the charity held unrestricted net liabilities as at 31 March 2020, it has since taken steps to curtail loss making projects, and to ensure that restricted projects are being operated on a full cost recovery basis. Draft, unaudited results for the year ended 31 March 2021 show a return to a surplus on unrestricted funds. Based on the liquid assets held by the group as at 31 March 2021, the budgeted cash flows for 2021/22 and the trustees' assessment of the group's ability to maintain satisfactory reserves and cash, the trustees believe it is appropriate to adopt the going concern basis in preparing the group's financial statements.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training and other contracted services is deferred until criteria for income recognition are met.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies (continued)

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

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

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, based on the proportion of direct costs:

	2020	2019
Raising funds	1.8%	1.9%
Charitable activities	98.2%	98.1%

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies (continued)

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance
Computer equipment	3 years straight line

k) Stock

Stock is included at the lower of cost or net realisable value.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

The charity used to participate in a defined benefit pension scheme for its employees. This is a multi-employer pension scheme and is currently in deficit. A provision has been made for the charity's share of the deficit, based on the net present value of future contributions payable under the agreed deficit funding arrangement (see note 17). The charity has no liability under the scheme other than for the payment of those contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies (continued)

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1j to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Defined contribution pension scheme

As described in note 1p to the financial statements, a provision is held at on the statement of financial position representing the expected future value of payments towards a defined benefit pension plan in deficit. The discount rate used is that of good quality corporate bonds, which is deemed to introduce an element of estimation.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2019 Total £
Income from:			
Donations and legacies	15,844	6,501	22,345
Charitable activities	<u>834,077</u>	<u>189,993</u>	<u>1,024,070</u>
Total income	<u>849,921</u>	<u>196,494</u>	<u>1,046,415</u>
Expenditure on:			
Raising funds	-	19,261	19,261
Charitable activities	<u>796,925</u>	<u>180,535</u>	<u>977,460</u>
Total expenditure	<u>796,925</u>	<u>199,796</u>	<u>996,721</u>
Net income / (expenditure)	52,996	(3,302)	49,694
Transfers between funds	<u>(11,628)</u>	<u>11,628</u>	-
Net movement in funds	<u><u>41,368</u></u>	<u><u>8,326</u></u>	<u><u>49,694</u></u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

3. Income from donations and legacies

	Restricted £	Unrestricted £	2020 Total £
Donations	3,341	4,372	7,713

Prior period comparative:

	Restricted £	Unrestricted £	2019 Total £
Donations	15,844	6,501	22,345

4. Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £
Grants, projects and training income	1,064,901	178,835	1,243,736
Café income	-	58,125	58,125
Room hire	50	27,070	27,120
Other charitable income	2,065	37,873	39,938
	1,067,016	301,903	1,368,919

Prior period comparative:

	Restricted £	Unrestricted £	Restated 2019 Total £
Grants, projects and training income	833,026	89,764	922,790
Café income	-	72,731	72,731
Room hire	1,051	27,498	28,549
	834,077	189,993	1,024,070

The prior period comparative has been restated to include income previously deferred, as shown in note 24, and also room hire and café income previously classified as non charitable trading.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

4. Income from charitable activities (continued)

Grants over £14,000:

	Restricted £	Unrestricted £	2020 Total £
Bromford Housing Society - Merlin Housing Support	25,000	-	25,000
Sport England - Active in Life	68,921	-	68,921
South Gloucestershire Council - Health and Wellbeing	247,305	-	247,305
South Gloucestershire Council - Family Wise	74,000	-	74,000
South Gloucestershire Council - Priority Neighbourhoods	99,850	-	99,850
South Gloucestershire Council - Patchway Youth Work	148,318	-	148,318
Developing Health and Independence - Community Engagement	20,000	-	20,000
Homes England - Community Housing Plan	22,747	-	22,747
St Monica's Trust - Dementia	19,975	-	19,975
Weston College - Building Better Opportunities	152,500	-	152,500
Quartet Community Foundation - Building a Stronger Britain Together	35,696	-	35,696
Community Fund (Lottery) - Various	44,094	-	44,094

Grants over £14,000 (prior period comparative):

	Restricted £	Unrestricted £	Restated 2019 Total £
Weston College - Building Better Opportunities	40,268	-	40,268
South Gloucestershire Council - Priority Neighbourhoods	69,800	-	69,800
Weston College - Building Better Opportunities	127,112	-	127,112
Bromford Housing Society - Merlin Housing Support	20,000	-	20,000
South Gloucestershire Council - Health Champion	25,000	-	25,000
South Gloucestershire Council - Family Wise	74,000	-	74,000
Lloyds Bank Foundation - Communications	28,322	-	28,322
Community Fund (Lottery) - Various	26,606	-	26,606
South Gloucestershire Council - Community Cohesion	30,704	-	30,704
Sport England - Active in Life	68,895	-	68,895
Esmee Fairbairn - Volunteer Infrastructure	42,340	-	42,340

5. Government grants

The charity receives government grants, defined as funding from South Gloucestershire Council, Sport England and Homes England to fund charitable activities. The total value of such grants in the period ending 31 March 2020 was £661,141 (2019: £268,399). There are no unfulfilled conditions or contingencies attaching to these grants in 2019/20.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 8)	14,627	881,986	57,771	954,384
Depreciation	-	-	5,604	5,604
Project costs	-	65,699	-	65,699
Grants payable	-	225,009	-	225,009
Office and administration costs	-	-	167,370	167,370
Movement on pension deficit	-	-	10,126	10,126
Café costs	-	32,936	-	32,936
Fundraising costs	7,574	-	-	7,574
Sub-total	22,201	1,205,630	240,871	1,468,702
Allocation of support and governance costs	4,355	236,516	(240,871)	-
Total expenditure	26,556	1,442,146	-	1,468,702

	Raising funds £	Charitable activities £	Support and governance costs £	Restated 2019 Total £
Staff costs (note 8)	-	652,161	57,873	710,034
Depreciation	-	-	1,645	1,645
Project costs	-	81,178	-	81,178
Grants payable	-	6,944	-	6,944
Office and administration costs	-	-	125,997	125,997
Movement on pension deficit	-	-	3,764	3,764
Café costs	-	51,556	-	51,556
Fundraising costs	15,603	-	-	15,603
Sub-total	15,603	791,839	189,279	996,721
Allocation of support and governance costs	3,658	185,621	(189,279)	-
Total expenditure	19,261	977,460	-	996,721

Total governance costs were £6,124 (2019: £3,991)

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

7. Net movement in funds

This is stated after charging:

	2020 £	2019 £
Depreciation	5,604	1,645
Operating lease rentals	1,512	1,456
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' / independent examiners' remuneration:		
▪ Statutory audit (including VAT)	6,120	Nil
▪ Independent examination (including VAT)	Nil	3,960
▪ Other services	1,200	Nil

8. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	874,403	652,159
Social security costs	50,987	41,163
Pension costs	28,994	16,712
	954,384	710,034

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Deputy Chief Executive Officer, HR Manager, Head of Community Development, Finance Manager, and Head of Employment, Skills, Youth and Safeguarding. The total employee benefits of the key management personnel were £193,338 (2019: £60,473, Chief Executive Officer and Finance Manager only).

	2020 No.	2019 No.
Average headcount	59	51

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

10. Tangible fixed assets

Group	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2019 and at 31 March 2020	<u>379</u>	<u>34,440</u>	<u>12,526</u>	<u>47,345</u>
Depreciation				
At 1 April 2019	251	26,477	8,755	35,483
Charge for the year	<u>26</u>	<u>3,777</u>	<u>1,801</u>	<u>5,604</u>
At 31 March 2020	<u>277</u>	<u>30,254</u>	<u>10,556</u>	<u>41,087</u>
Net book value				
At 31 March 2020	<u>102</u>	<u>4,186</u>	<u>1,970</u>	<u>6,258</u>
At 31 March 2019	<u>128</u>	<u>7,963</u>	<u>3,771</u>	<u>11,862</u>
Charity	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2019 and at 31 March 2020	<u>379</u>	<u>28,184</u>	<u>12,526</u>	<u>41,089</u>
Depreciation				
At 1 April 2019	251	24,913	8,755	33,919
Charge for the year	<u>26</u>	<u>655</u>	<u>1,801</u>	<u>2,482</u>
At 31 March 2020	<u>277</u>	<u>25,568</u>	<u>10,556</u>	<u>36,401</u>
Net book value				
At 31 March 2020	<u>102</u>	<u>2,616</u>	<u>1,970</u>	<u>4,688</u>
At 31 March 2019	<u>128</u>	<u>3,271</u>	<u>3,771</u>	<u>7,170</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

11. Subsidiary undertakings

Brooks Cafes CIC

Southern Brooks Community Partnership is the sole member of Brooks Cafes CIC (company no. 10690515) for the purposes of cafe retail trading. The subsidiary's results for the year ending 31 March 2020 are as follows:

	2020 £	2019 £
Turnover	58,125	68,001
Cost of sales	<u>(54,109)</u>	<u>(66,422)</u>
Gross profit	4,016	1,579
Administrative expenses	(22,426)	(29,714)
Other operating income	<u>17,096</u>	<u>4,730</u>
Loss on ordinary activities	(1,314)	(23,405)
Corporation tax	<u>-</u>	<u>-</u>
Profit for financial year	<u><u>(1,314)</u></u>	<u><u>(23,405)</u></u>
The aggregate of the assets, liabilities and funds was:		
	2020 £	2019 £
Assets	43,685	28,557
Liabilities	<u>(84,814)</u>	<u>(68,372)</u>
Funds	<u><u>(41,129)</u></u>	<u><u>(39,815)</u></u>

The directors of Brooks Cafes CIC took the decision to wind up the company in the post year end period (see note 23).

12. Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2020 £	2019 £
Gross income	1,305,411	973,684
Results for the year	<u><u>(134,473)</u></u>	<u><u>73,098</u></u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

13. Stock

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Café stocks	-	300	-	-

14. Debtors

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	18,144	42,280	17,752	41,967
Brooks Cafes CIC	-	-	39,503	62,895
Prepayments and accrued income	32,917	5,017	32,917	5,017
Other debtors	771	-	490	-
	<u>51,832</u>	<u>47,297</u>	<u>90,662</u>	<u>109,879</u>

15. Creditors : amounts due within 1 year

	The group		The charity	
	2020	Restated 2019	2020	Restated 2019
	£	£	£	£
Trade creditors	10,202	12,110	10,024	11,980
Other taxation and social security	6,116	12,496	6,116	12,496
Other creditors	8,412	-	8,412	-
Accruals	22,899	13,711	21,483	8,364
Deferred income	41,681	5,000	41,681	5,000
	<u>89,310</u>	<u>43,317</u>	<u>87,716</u>	<u>37,840</u>

16. Deferred income

	The group		The charity	
	2020	Restated 2019	2020	Restated 2019
	£	£	£	£
At 1 April 2019	5,000	-	5,000	-
Deferred during the year	41,681	5,000	41,681	5,000
Released during the year	(5,000)	-	(5,000)	-
At 31 March 2020	<u>41,681</u>	<u>5,000</u>	<u>41,681</u>	<u>5,000</u>

Deferred income relates to training income and project work invoiced in advance of provision.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

17. Pension commitments

Southern Brooks Community Partnership used to operate a defined benefit pension scheme. The pension scheme deficit crystallised on 31 March 2014 and the liability was transferred to Southern Brooks Community Partnerships. The charity has agreed a repayment plan over 12 years.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Present value of provision	82,219	80,893	82,219	80,893

Reconciliation of opening and closing provisions

	2020	2019
	£	£
Provision at the start of the year	80,893	85,929
Unwinding of the discount factor (interest expense)	3,432	3,764
Deficit contributions paid	(8,800)	(8,800)
Remeasurements - impact of any change in assumptions	6,694	-
	82,219	80,893

Income and expenditure impact

	2020	2019
	£	£
Interest expense	3,432	3,764
Remeasurements - impact of any change in assumptions	6,694	-
	10,126	3,764

Assumptions

	2020	2019
	%	%
Rate of discount	2.73	4.24

The discount rates shown above are the equivalent single discount rates which, when used to discount future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

18. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	6,258	6,258
Current assets	140,138	107,285	247,423
Current liabilities	(26,332)	(62,978)	(89,310)
Provisions	-	(82,219)	(82,219)
Net assets at 31 March 2020	<u>113,806</u>	<u>(31,654)</u>	<u>82,152</u>
 Prior year comparative (restated)			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	11,862	11,862
Current assets	183,608	102,962	286,570
Current liabilities	-	(43,317)	(43,317)
Provisions	-	(80,893)	(80,893)
Net assets at 31 March 2019	<u>183,608</u>	<u>(9,386)</u>	<u>174,222</u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

19. Movements in funds

	Restated at 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Bouncing Babies (including Early Intervention)	(2,100)	41	(1,351)	3,410	-
Building Better Opportunities	158	152,500	(148,215)	-	4,443
Community	16,335	16,946	(30,872)	-	2,409
Community Development Funds	16,772	164,838	(151,490)	-	30,120
Dementia Awareness	6,727	45,020	(25,358)	-	26,389
Esme Volunteer Infrastructure	45,410	80	(38,705)	-	6,785
Family Support (including Merlin Housing)	25,364	89,006	(106,979)	-	7,391
Health and Wellbeing (including Emotional Wellbeing)	3,791	271,588	(268,719)	(3,221)	3,439
Volunteering	12,271	27,312	(27,707)	-	11,876
Youth Work (including Patchway Youth Work)	12,472	165,342	(167,931)	-	9,883
Blueprint to Success	1,115	-	12	(1,127)	-
BSBT	1,792	35,696	(37,488)	-	-
Community Housing Plan	-	22,747	(16,725)	-	6,022
Cygnet	4,494	10,320	(10,936)	(3,878)	-
Lloyds / Communications	14,554	-	(14,566)	12	-
Sport England (TIES)	24,453	68,921	(88,325)	-	5,049
Total restricted funds	183,608	1,070,357	(1,135,355)	(4,804)	113,806
Unrestricted funds					
Designated fund	42,355	-	-	(42,355)	-
General funds	(51,741)	306,275	(333,347)	47,159	(31,654)
Total unrestricted funds	(9,386)	306,275	(333,347)	4,804	(31,654)
Total funds	174,222	1,376,632	(1,468,702)	-	82,152

Purposes of restricted funds

Bouncing Babies (including Early Intervention)	Funded by Bradley Stoke Town Council to run a group in Bradley Stoke for parents with babies under one.
Building Better Opportunities	To actively support people furthest from employment to achieve their full potential and secure sustainable employment.
Community	For community cohesion, particularly focussing on faith.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

19. Movements in funds (continued)

Purposes of restricted funds

Community Development Funds	Community development work in the Priority Neighbourhoods of Patchway, Yate, Kingswood and Cadbury Heath and a leadership role across South Gloucestershire. This work in areas that appear in the national Indices of Deprivation focuses on improving outcomes for residents particularly around the themes of health, education, crime and safety and employment and personal finance. Additional Lottery funding was received to extend the PN work.
Dementia Awareness	Funded jointly by South Gloucestershire Council and the Clinical Commissioning group to increase the awareness of dementia and the issues associated with the disease in the general population in order to change people's attitude and outlook to dementia, to develop Dementia Friendly Communities across South Gloucestershire and to enable people living with dementia to lead active lives in their communities.
Esme Volunteer Infrastructure	Funding for a post that supports people to be actively involved in their communities.
Family Support (including Merlin Housing)	Funded through a variety of different funding streams to provide family support services across South Gloucestershire.
Health and Wellbeing (including Emotional Wellbeing)	Funded through a variety of different funding streams to deliver wellbeing courses across South Gloucestershire.
Volunteering	Volunteer centres that broker volunteering opportunities and support organisations with their volunteers.
Youth Work (including Patchway Youth Work)	Funded through a variety of different funding streams, our youth work aims to develop team working and social skills, build confidence and self esteem, provide information and social education, challenge discrimination and work with young people so that they have strong voice in the community.
Blueprint to Success	A project funded by Bromford Housing Society to work with schools to try and test different approaches to "broken week attendance". This had been identified by Bromford in a research project as one of the biggest contributors to poor academic achievement. The balance has been deemed to be unrestricted and transferred to general funds.
BSBT	A project funded through the Home Office fund "Building a Stronger Britain Together" which aims to equip children and young people with the skills and confidence to challenge discrimination.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

19. Movements in funds (continued)

Purposes of restricted funds (continued)

Community Housing Plan	Project to engage people in Patchway in discussions about community led housing. Funds paid for a member of staff to lead this and to liaise with South Glos Council and Bromford Housing Association.
Cygnnet	Providing support for parents when children are diagnosed with autism across South Gloucestershire. The balance has been deemed to be unrestricted and transferred to general funds.
Lloyds / Communications	To improve our internal and external communications.
Sport England (TIES)	A grant from Sport England Tackling Inactivity and Economic Disadvantage. The purpose of this grant is to encourage physical activity, particularly in people who take part in less than 30 minutes activity a week who are in poorly paid work. The grant aims to remove the barriers people face. Southern Brooks has a sub-contracted delivery of this project to South Gloucestershire Council.

Purpose of designated funds

In prior periods the trustees designated £18,000 for investment in core posts to ensure long term sustainability of the organisation and £24,355 for restructuring. These were released to general funds during the year.

Southern Brooks Community Partnerships

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For the year ended 31 March 2020

19. Movements in funds (continued) Prior year comparative (restated)

	Restated at 1 April 2018 £	Income £	Expenditure £	Transfers between funds £	Restated at 31 March 2019 £
Restricted funds					
Bouncing Babies (including Early Intervention)	(631)	2,170	(3,639)	-	(2,100)
Building Better Opportunities	360	167,382	(167,584)	-	158
Community	37,327	40,096	(28,680)	(32,408)	16,335
Community Development Funds	6,265	113,080	(119,774)	17,201	16,772
Dementia Awareness	7,419	26,043	(26,735)	-	6,727
Esme Volunteer Infrastructure	42,754	42,340	(39,684)	-	45,410
Family Support (including Merlin Health and Wellbeing (including Emotional Wellbeing)	11,889	119,680	(104,223)	(1,982)	25,364
Volunteering	8,732	118,801	(130,121)	6,379	3,791
Youth Work (including Patchway Youth Work)	7,530	30,058	(27,517)	2,200	12,271
Blueprint to Success	20,595	76,355	(79,404)	(5,074)	12,472
BSBT	-	6,720	(5,605)	-	1,115
Community Housing Plan	-	11,065	(9,273)	-	1,792
Cygnnet	-	14,000	(14,000)	-	-
Lloyds / Communications	-	16,190	(13,752)	2,056	4,494
Sport England (TIES)	-	19,993	(5,439)	-	14,554
	-	45,948	(21,495)	-	24,453
Total restricted funds	<u>142,240</u>	<u>849,921</u>	<u>(796,925)</u>	<u>(11,628)</u>	<u>183,608</u>
Unrestricted funds					
<i>Designated funds:</i>					
Designated funds:	<u>35,547</u>	<u>-</u>	<u>-</u>	<u>6,808</u>	<u>42,355</u>
<i>Total designated funds</i>	<u>35,547</u>	<u>-</u>	<u>-</u>	<u>6,808</u>	<u>42,355</u>
General funds	<u>(53,259)</u>	<u>196,494</u>	<u>(199,796)</u>	<u>4,820</u>	<u>(51,741)</u>
Total unrestricted funds	<u>(17,712)</u>	<u>196,494</u>	<u>(199,796)</u>	<u>11,628</u>	<u>(9,386)</u>
Total funds	<u><u>124,528</u></u>	<u><u>1,046,415</u></u>	<u><u>(996,721)</u></u>	<u><u>-</u></u>	<u><u>174,222</u></u>

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	Restated 2019 £
Net movement in funds	(92,070)	49,694
Adjustments for:		
Depreciation charges	5,604	1,645
Loss / (profit) on the sale of fixed assets	-	1,646
Decrease / (increase) in stock	300	(100)
Decrease / (increase) in debtors	(4,535)	(33,162)
Increase / (decrease) in creditors	45,993	(15,895)
Increase / (decrease) in provisions	1,326	(5,036)
Net cash provided by / (used in) operating activities	<u>(43,382)</u>	<u>(1,208)</u>

21. Operating lease commitments

The group and charity had operating leases at the year end with total future minimum lease payments as follows:

	The group		The charity	
	2020 £	2019 £	2020 £	2019 £
Amount falling due:				
Within 1 year	717	1,154	717	1,154
Within 1 - 5 years	2,510	-	2,510	-
	<u>3,227</u>	<u>1,154</u>	<u>3,227</u>	<u>1,154</u>

22. Related party transactions

During the year, Southern Brooks Community Partnerships purchased training services from Derek Close, the Directors' husband, of £2,135 (2019: 2,778). There were no amounts outstanding at year end.

Southern Brooks Community Partnerships had a wholly controlled subsidiary, Brooks Cafes CIC, a company limited by guarantee (company no. 10690515) of which the charity was the sole member. During the year, Southern Brooks Community Partnerships made recharges of £36,477 (2019: £44,548) of staff costs to Brooks Cafes CIC, and charged a management fee of £4,000 (2019: £4,000). At 31 March 2020, Brooks Cafes CIC owed Southern Brooks Community Partnerships £39,503 (2019: £62,895). The charity wrote off debt of £43,718 at the year end, which was deemed to be irrecoverable.

23. Post balance sheet event

The directors of Brooks Cafes CIC took the decision to wind up the company in the post year end period. The debtor owed by Brooks Cafes CIC at 31 March 2020 has been written down to its recoverable amount.

Southern Brooks Community Partnerships

Notes to the financial statements

For the year ended 31 March 2020

24. Prior period restatement

The prior period has been restated in several respects.

Income has been restated in the prior period to recognise grant income on receipt, rather than deferring it, as grant income is deemed to meet income recognition criteria on receipt.

	The group 2019 £
Total deferred income per original accounts:	110,969
Reversal of grant income in 2019:	(105,969)
Total deferred income after restatement (comprise correctly deferred contract income only):	<u>5,000</u>

Funds carried forward

Due to the reversal of deferred income balances in periods prior to 2019, the carried forward fund balances have also been restated, as follows:

	The group 2019 £	The group 2018 £	The charity 2019 £	The charity 2018 £
Total funds carried forward per original accounts:	68,252	82,716	108,067	99,127
Reversals of deferrals in periods prior to 2019:	41,812	41,812	41,812	41,812
Net effect of reversal of deferred income in 2019:	<u>64,158</u>	<u>-</u>	<u>64,158</u>	<u>-</u>
Total funds carried forward after restatement:	<u>174,222</u>	<u>124,528</u>	<u>214,037</u>	<u>140,939</u>

Income

Total income recognised in 2019 has therefore been affected as follows:

	The group 2019 £
Total income per original accounts:	982,257
Add reversal of grant income for 2019:	105,970
Less amounts recognised in a previous period:	<u>(41,812)</u>
Total income after restatement:	<u>1,046,415</u>

Unrestriction of The Limes (restricted fund in prior year accounts)

In addition, restricted income and expenditure was found to be not restricted in nature. Therefore prior year restricted income has reduced by £14,803 and restricted expenditure by £24,178 with corresponding increases in unrestricted income and expenditure.

Expenditure

Expenditure reporting has been restated for comparability and for separate disclosure of support costs. Total expenditure has not been affected.