

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 2019
FOR
GL COMMUNITIES**

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

GL COMMUNITIES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8 to 9
Notes to the Financial Statements	10 to 18

GL COMMUNITIES

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2019**

TRUSTEES	M J Norman J Dunsford Mrs S A Sibley (resigned 31.8.18) I J Ellis Mrs J Parrott A M Gardiner S Spooner (appointed 31.7.18)
COMPANY SECRETARY	J Dunsford
REGISTERED OFFICE	The Trinity Centre 60 Norbury Avenue Gloucester Gloucestershire GL4 6AH
REGISTERED COMPANY NUMBER	06742832 (England and Wales)
REGISTERED CHARITY NUMBER	1134656
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
BANKERS	Lloyds Bank Plc Eastgate Street Gloucester GL1 1NU

GL COMMUNITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 2015).

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 raise the profile of our Money Advice Services around quality and performance. Our Peer Review with Recognising Excellence was completed, and we are now amid Advice Quality Standard once again. Advice pro management system continues to give us more and more statistical information around our impact and services. We continue to support our clients through face-to-face drop-in services, you can access through our ITC - website, we give telephone advice and support people through financial capability and income maximisation.

We continue to build on our outreach services through various partnership development including;

- Stroud - Nelson Trust, Cam and Dursley GL11 and APT at Stonehouse; we are also now working with Stroud District Council.
- Gloucester - Advice and Resource Centre, Phoenix Centre and Gateway in Matson, The Hub in Podsmead.

We take referrals from many agencies including the MP's office to support people through difficult times in their lives and by going through our advice service many residents tell us that is a relief once they have visited us.

Again the food vouchers distribution rose, GL-food parcels for instant crisis especially for low income families grew and our discretionary grant usage extended including the new big difference water bill scheme being accessed daily and our new service of free sanitary products programme called "Dignity for Women" supported by Gloucestershire County Council.

Wellbeing and Social Inclusion - team of 3

The Phoenix Centre continues to work with people with additional needs and we are now running this service through self-funding and support from the Charity Shop takings. We have successfully delivered the Clinical Commissioning project for Wellbeing and have been working in partnership with Elim Housing Association, The local GP Surgery and Taylor House residents to open and make The Phoenix Centre an accessible service once again including the renovation of the building ensuring it is a community asset once again.

We are now going into a 2 years lottery funded Wellbeing project which will continue to build on the work achieved this year.

GL COMMUNITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Employability and Education - team of 2

We continue to work and support some of the hardest to reach such as long term un-employed who maybe the furthest away from the employment market. We support them to continue to grow their skills through education, training and volunteering.

"Going the Extra Mile" which is the county funding to continue to support this work, we have two focused Navigator Developers who can work alongside participants to access new opportunities to gain the skills, have time as a volunteer to prepare for work and have education to benefit their employability. We run a successful Job club and breakfast club, community shed and workshops that support the GEM programme.

We are now going into a further contract for GEM which will take us into 2021.

Community and Economic Development - team of 10 + including the CEO

All Pulling Together - we support the employment of their community worker in the local area of Stonehouse.

LOOP Project (Looking Out for Others Potential) - we now also support the LOOP Project in some areas as well which is to support the Connectors to find people by looking out for others potential and help them aspire and achieve their own potential.

Community Researchers - every summer you can find a team of Researchers that is funded and supported by Gloucestershire Gateway Trust consulting throughout local communities and then using those outcomes to drive the GGT community development supported by GL Communities.

Podsmead Big Local - we are registered as one of the locally trusted organisations and have played a large part in supporting the panel of PBL including the management of the staff and the Hub lease. They have worked tirelessly to support residents to make the right choices with the budget of £1 million pounds that need to be spent within a 10 years plan. Our CEO has now moved into the Vice Chair role supporting the Chair as required, she continues to help steer the progress of this programme and helps to champion some of the local projects.

The Melting Pot has been running now for nearly two years and the Café Co-ordinator also runs a very successful community event annually which supports and connects the community.

Gateway - working with Gloucestershire Gateway Trust and the Residents Group to build up a team of volunteers to support local people first to access the café with low cost food and then to help access to ITC with registering to job club, benefits online, information and signposting or just come to access the Internet. We have been able to put into place a community worker that can help support any local resident with whatever need they present; including form filling and telephone service, a listening ear for support including signposting, referrals, or other local services that may be available.

Community Growing Project - we support the motorway services through a growing space on the M5 where we have a worker that maintains the space and support development as developed through the station and Gloucestershire Gateway Trust.

Our new Reception area, Charity Shop and Self-Help Booths are all manned by our volunteers who keep these areas working effectively such as the Charity Shop has raised a higher income for the community this year due to the commitment of the volunteers who give their time freely to us with their opening times, supporting the community to access low cost items which then gives us funding to put into our menu of activities for the community. Our Self-Help Booths to support residents to access ITC around job club, benefits online, online shopping or link to someone who may live away.

Volunteering

Throughout our organisation is an array of volunteers who work tirelessly to support our organisation:

Advice and Resource Centre

Phoenix Centre

Gateway

The Hub at Podsmead

Without any of them our work cannot continue.

GL COMMUNITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Reserves policy

GL Communities will strive to build reserves as part of a planned approach within a sustainability budget. The policy is to build up, over the next 3 years, a sum equivalent to no less than 50% of annual core expenditure as an unrestricted reserve. This will be achieved by putting into place the following:

- An appointed Treasurer 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.
- Dependent on annual funding, we hope to build, year on year, reserves that will accumulate.
- We will continue our strategy of seeking core funding through fundraising activity.
- We have created a Redundancy Reserve to ensure staff will be protected in the event of terminated funding, which could result in redundancy.
- We hope, when funds permit, to be able to employ a Funding Officer to raise funds from other sources as part of ensuring sustainability.
- Our current goal is the creation of a £60,000 reserve as soon as possible, with the expectation of doing so within the next 3 years.

The recommendation is, in the first instance, to aim for the reserve to cover a minimum of 3 months' costs, with the ultimate goal being to build reserves sufficient to cover 6 months' costs.

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 2019. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2019 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

We have continued to support residents in our community and economic development and have achieved so much this year around new programmed being supported and more to come, including:

- open our community asset - The Phoenix Centre - under our Wellbeing and Inclusion work;
- continue to invest in our staff and volunteers around the personal and professional development to enable all to aspire and reach their full potential;
- embed our Theory to Change work that will show our true and actual impact in the communities;
- embrace new people into the leadership team that builds the organisation's strengths;
- continue to support the communities that are going through Regeneration.

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.

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.

GL COMMUNITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

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).

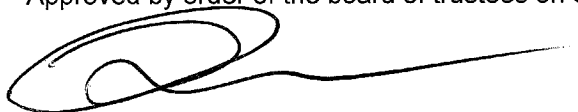
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 30 July 2019 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 2019.

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

30 July 2019

GL COMMUNITIES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,570	-	5,570	-
Charitable activities	5				
Charitable		55,384	347,961	403,345	281,429
Other trading activities	3	43,329	8,366	51,695	53,225
Investment income	4	1,440	-	1,440	1,520
Total		<u>105,723</u>	<u>356,327</u>	<u>462,050</u>	<u>336,174</u>
 EXPENDITURE ON					
Charitable activities	6				
Charitable		<u>156,117</u>	<u>249,651</u>	<u>405,768</u>	<u>351,019</u>
NET INCOME/(EXPENDITURE)		(50,394)	106,676	56,282	(14,845)
Transfers between funds	17	<u>86,277</u>	<u>(86,277)</u>	-	-
Net movement in funds		35,883	20,399	56,282	(14,845)
 RECONCILIATION OF FUNDS					
Total funds brought forward		61,368	-	61,368	76,213
TOTAL FUNDS CARRIED FORWARD		<u><u>97,251</u></u>	<u><u>20,399</u></u>	<u><u>117,650</u></u>	<u><u>61,368</u></u>

The notes form part of these financial statements

GL COMMUNITIES

STATEMENT OF FINANCIAL POSITION
AT 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	13	653	-	653	1,523
CURRENT ASSETS					
Debtors	14	17,700	13,530	31,230	55,472
Cash at bank and in hand		116,509	31,254	147,763	123,458
		<u>134,209</u>	<u>44,784</u>	<u>178,993</u>	<u>178,930</u>
CREDITORS					
Amounts falling due within one year	15	(30,411)	(24,385)	(54,796)	(110,085)
NET CURRENT ASSETS		<u>103,798</u>	<u>20,399</u>	<u>124,197</u>	<u>68,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		104,451	20,399	124,850	70,368
CREDITORS					
Amounts falling due after more than one year ¹⁶		(7,200)	-	(7,200)	(9,000)
NET ASSETS		<u>97,251</u>	<u>20,399</u>	<u>117,650</u>	<u>61,368</u>
FUNDS	17				
Unrestricted funds				97,251	61,368
Restricted funds				20,399	-
TOTAL FUNDS				<u>117,650</u>	<u>61,368</u>

The notes form part of these financial statements

GL COMMUNITIES

**STATEMENT OF FINANCIAL POSITION - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

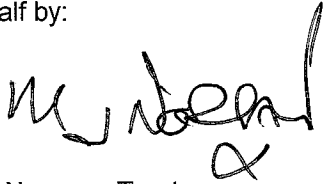
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 30 July 2019 and were signed on its behalf by:



M J Norman -Trustee



Mrs J Parrott -Trustee

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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 2015)', 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 charity is reliant on generating adequate funding and controlling costs within that funding. 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
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Assets individually costing under £2,000 are written off to the Statement of Financial Activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GL COMMUNITIES

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES - continued

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. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Donations	5,570	-
	<u>5,570</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Clothing sales	1,276	1,917
Rent & recharges received	41,903	41,486
Other income	6,716	8,022
Parking spaces	1,800	1,800
	<u>51,695</u>	<u>53,225</u>

4. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	1,440	1,520
	<u>1,440</u>	<u>1,520</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.19	31.3.18
	Charitable £	Total activities £
Grants	403,345	281,429
	<u>403,345</u>	<u>281,429</u>

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

	31.3.19	31.3.18
	£	£
Money Advice Services	138,018	122,224
Gloucestershire Gateway Trust	59,897	30,000
Big Lottery - GAIN	55,658	39,191
Gem Project	54,892	52,294
NHS Award	25,266	-
APT	19,211	3,941
Lloyds Bank Foundation	13,012	-
Gloucestershire County Council	8,850	-
Stroud District Council	7,980	-
CCG - Phoenix Rent	7,600	-
Phoenix funding	6,340	-
MSE Funding	3,328	-
Santander	3,293	-
Big Local Funding	-	12,579
Big Lottery	-	8,200
Gloucester City Council - Police Crime Commission	-	7,500
Zurich Donation	-	3,000
Gloucester Disability Trust	-	2,500
	<u>403,345</u>	<u>281,429</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Charitable	<u>399,806</u>	<u>5,962</u>	<u>405,768</u>

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.19	31.3.18
	£	£
Staff costs	317,442	254,614
Rent, rates and water	15,770	14,524
Insurance	4,871	4,000
Light and heat	6,203	8,248
Telephone	10,662	9,038
Postage and stationery	5,394	3,922
Advertising	175	43
Sundries	393	492
Staff and volunteer expenses	5,564	4,165
Training	1,721	688
Repairs and maintenance	5,932	5,425
Security	2,317	1,094
Equipment maintenance	2,363	2,725
Subscriptions and memberships	6,899	3,007
Interest and charges	60	76
Cleaning	2,699	2,795
Client disbursements	2,556	3,638
Bookkeeping and payroll	18,843	20,677
Depreciation	870	1,620
Loss on sale of assets	-	1,048
Redundancy provision	(10,928)	6,000
	<u>399,806</u>	<u>347,839</u>

8. SUPPORT COSTS

	Governance costs £
Charitable	<u>5,962</u>

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

Governance costs

	31.3.19	31.3.18
	Charitable £	Total activities £
Independent examiner's fees	4,477	3,180
Consultancy and legal fees	1,485	-
	<u>5,962</u>	<u>3,180</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	870	1,620
Deficit on disposal of fixed asset	-	1,048
	<u>-</u>	<u>1,048</u>

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

11. STAFF COSTS

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

31.3.19	31.3.18
22	18
<u> </u>	<u> </u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable	37,749	243,680	281,429
Other trading activities	38,505	14,720	53,225
Investment income	1,520	-	1,520
Total	<u>77,774</u>	<u>258,400</u>	<u>336,174</u>
EXPENDITURE ON			
Charitable activities			
Charitable	146,646	204,373	351,019
Total	<u>146,646</u>	<u>204,373</u>	<u>351,019</u>
NET INCOME/(EXPENDITURE)	<u>(68,872)</u>	<u>54,027</u>	<u>(14,845)</u>
Transfers between funds	<u>54,027</u>	<u>(54,027)</u>	<u>-</u>
Net movement in funds	<u>(14,845)</u>	<u>-</u>	<u>(14,845)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	76,213	-	76,213
TOTAL FUNDS CARRIED FORWARD	<u>61,368</u>	<u>-</u>	<u>61,368</u>

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

13. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 April 2018 and 31 March 2019

6,480

DEPRECIATION

At 1 April 2018

4,957

Charge for year

870

At 31 March 2019

5,827

NET BOOK VALUE

At 31 March 2019

653

At 31 March 2018

1,523

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.19

31.3.18

£

£

Trade debtors

8,772

42,041

Other debtors

20,100

11,164

Prepayments

2,358

2,267

31,230

55,472

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.19

31.3.18

£

£

Trade creditors

4,148

7,821

Social security and other taxes

4,338

3,064

Other creditors

1,932

1,386

Income in advance

15,326

64,741

Accrued expenses

29,052

33,073

54,796

110,085

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

31.3.19

31.3.18

£

£

Income in advance

7,200

9,000

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

17. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	61,368	(50,394)	86,277	97,251
Restricted funds				
Advice service	-	2,362	(2,362)	-
Social Inclusion	-	(9,635)	9,635	-
Community Growing Project	-	2,671	(2,671)	-
Money Advice Services	-	45,889	(45,889)	-
Podsmead Big Local	-	17,880	(17,880)	-
BAME	-	354	(354)	-
All Pulling Together	-	3,625	(2,749)	876
GEM Project	-	24,007	(24,007)	-
Wellbeing	-	2,632	-	2,632
GGT Gateway	-	3,667	-	3,667
Physical Activity	-	4,374	-	4,374
Period Poverty	-	8,850	-	8,850
	-	106,676	(86,277)	20,399
TOTAL FUNDS	<u>61,368</u>	<u>56,282</u>	<u>-</u>	<u>117,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,723	(156,117)	(50,394)
Restricted funds			
Advice service	10,096	(7,734)	2,362
Social Inclusion	6,202	(15,837)	(9,635)
Community Growing Project	10,000	(7,329)	2,671
Money Advice Services	138,351	(92,462)	45,889
Podsmead Big Local	64,366	(46,486)	17,880
BAME	370	(16)	354
All Pulling Together	20,490	(16,865)	3,625
GEM Project	60,949	(36,942)	24,007
Wellbeing	15,792	(13,160)	2,632
GGT Gateway	16,487	(12,820)	3,667
Physical Activity	4,374	-	4,374
Period Poverty	8,850	-	8,850
	356,327	(249,651)	106,676
TOTAL FUNDS	<u>462,050</u>	<u>(405,768)</u>	<u>56,282</u>

GL COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	76,213	(68,872)	54,027	61,368
Restricted Funds				
Advice service	-	8,878	(8,878)	-
Social Inclusion	-	(91)	91	-
Community Growing Project	-	3,295	(3,295)	-
Money Advice Services	-	25,396	(25,396)	-
Podsmead Big Local	-	13,791	(13,791)	-
BAME	-	32	(32)	-
All Pulling Together	-	1,040	(1,040)	-
Men's Shed	-	170	(170)	-
GEM Project	-	382	(382)	-
Big Lottery	-	1,134	(1,134)	-
		<u>54,027</u>	<u>(54,027)</u>	
TOTAL FUNDS	<u>76,213</u>	<u>(14,845)</u>	<u>-</u>	<u>61,368</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,774	(146,646)	(68,872)
Restricted funds			
Advice service	12,730	(3,852)	8,878
Social Inclusion	19,409	(19,500)	(91)
Community Growing Project	10,000	(6,705)	3,295
Money Advice Services	114,648	(89,252)	25,396
Podsmead Big Local	51,590	(37,799)	13,791
BAME	43	(11)	32
All Pulling Together	3,941	(2,901)	1,040
Men's Shed	685	(515)	170
GEM Project	37,154	(36,772)	382
Big Lottery	8,200	(7,066)	1,134
	<u>258,400</u>	<u>(204,373)</u>	<u>54,027</u>
TOTAL FUNDS	<u>336,174</u>	<u>(351,019)</u>	<u>(14,845)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

17. MOVEMENT IN FUNDS - continued

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'.

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.

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.

18. 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.

19. 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 £44,552 (2018: £36,273) on an arm's length basis from the related party.