

**Charity registration number 1134656**

**Company registration number 06742832 (England and Wales)**

**GL COMMUNITIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# GL COMMUNITIES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	J Dunsford A Gardiner L Kelch J Parrott B O'Donnell W Seare	(Appointed 27 September 2022)
<b>Secretary</b>	J Dunsford	
<b>Charity number</b>	1134656	
<b>Company number</b>	06742832	
<b>Registered office</b>	The Trinity Centre 60 Norbury Avenue Gloucester GL4 6AH	
<b>Independent examiner</b>	Nicholas J Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	
<b>Bankers</b>	Lloyds Bank plc Eastgate Street Gloucester GL1 1NU	

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# GL COMMUNITIES

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# GL COMMUNITIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

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.

#### Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### *Significant activities and achievements against objectives*

##### **Advice and Advocacy - team of 4**

This year we have been working hard to support the community through all the issues linked to the cost of living. We provide several ways to contact us for example: What's App, chat live, Telephone services, and face-to-face. Pro Management System continues to be a great investment and one of our assets of working which supports every part of the recording mechanism and we can use this to produce our impact on the services we provide. We continue to offer support for financial capability and income maximisation including form filling. All Pulling Together - Stonehouse, GL11 – Dursley and Stroud District Council. Receive a service from us through a holistic approach and work together to evolve the service to meet community needs in those areas. We continue to take referrals from many agencies including the MP's office, the GEM Programme for Gloucestershire, Nelson Trust, and links to organisations that were also supporting people on the ground. Food bank voucher distribution became a necessity, and we delivered many during the year supporting families throughout Gloucester. GL discretionary grants were there for instant crises, especially for families of low income, and anyone who needed that support on the ground. Free sanitary products as part of our Dignity for Women supported by Gloucestershire County Council including our Environmental Reusable products.

##### **Employability and Education - team of 5**

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

##### **Community and Economic Development - team of 10 including the CEO**

**All Pulling Together** - we supported the employment of their Community Connector who works in Stonehouse and within the LOOP project. APT continued to support their community from the Hub and provided food distribution and advice referrals.

## GL COMMUNITIES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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**Podsmead Big Local** - The CEO's role has always been to support the panel and the work on the ground with the team. We hold the lease of the Hubs to ensure that the buildings stay open during this period of Change as part of the legacy and regeneration. Our CEO lives within the area and continues to help steer the programme by championing some of the local projects. Taking up a director role on Blackbridge Community and Sports Hub development and supporting the team development.

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

**Community Growing Project** - we support the worker on the M5 motorway station through the growing space where they maintain the peaceful space and support the development of that area, maintaining the opportunities of growth alongside the Station. GL Communities continues to support the development and community engagement to this space including volunteering opportunities.

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

#### **Wellbeing and Social Inclusion**

The Phoenix Community Centre had a team approach this year and everyone funded worked together to open and reconnect the space to the community using the following 5 Ways to Wellbeing:

CONNECT

BE ACTIVE

TAKE NOTICE

LEARN

GIVE

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

#### **Financial review**

GL Communities was not immune to the turmoil in the UK economy during 2022/23. The effect of the energy crisis was substantial, with our utility costs rising by 120% across our three sites.

In order to respond to these surging costs, GL Communities underwent a cost saving exercise, with staffing within the Senior Management Team and Finance Departments reduced. As a result, the outturn for the year shows a deficit of ....., which was much reduced from the initial budget deficit of £47,000. We continue to seek core funding to enable maximum return to our projects on the ground.

Despite the challenging year, a decision was made by the board of trustees in February 2023 to invest in our staff, with GL Communities becoming a Real Living Wage employer from 1<sup>st</sup> April 2023.

The Treasurer worked alongside the Finance Manager throughout 2022/23, providing support and guidance.

# GL COMMUNITIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### *Reserves policy*

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

#### **Plans for future periods**

GL Communities is continuing to work on a transitional period over the next couple of years based on the retirement plans of managers.

Buildings still stay on our agenda as the ARC (Advice and Resource Centre) needs to have either a refurbishment or to completely new build.

Our new fundraising strategy is to pursue larger applications for funding to enable us to make the move in change of leadership by developing staff from within and bringing in new staff to come alongside the team.

We continue to work in our themed areas; Advice, Education and Employability, Community and Economic Development, and Wellbeing and Inclusion. All of which will support the next stages of transformation going forward. The CEO is continuing to bring in new national and Southwest partnerships and establishing the relationship needed to deliver these services.

#### **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.

##### **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'.

# GL COMMUNITIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Dunsford  
A Gardiner  
L Kelch  
J Parrott  
B O'Donnell  
W Seare

(Appointed 27 September 2022)

The trustees' report was approved by the Board of Trustees.



.....  
J Dunsford  
Trustee

Date: .....31/10/23.....

# GL COMMUNITIES

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

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I report to the trustees on my examination of the financial statements of GL Communities (the charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

### Nicholas J Bishop FCCA ACA

Unit 3 Ambrose House  
Meteor Court  
Barnett Way  
Barnwood  
Gloucester  
GL4 3GG

Dated: .....



# GL COMMUNITIES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	3	63,127	269,470	332,597	29,350	433,213	462,563
Investments	4	905	-	905	856	-	856
Other income	5	25,387	-	25,387	15,419	10,606	26,025
<b>Total income</b>		<u>89,419</u>	<u>269,470</u>	<u>358,889</u>	<u>45,625</u>	<u>443,819</u>	<u>489,444</u>
Charitable activities	6	131,413	326,140	457,553	143,749	386,089	529,838
<b>Net expenditure</b>		<u>(41,994)</u>	<u>(56,670)</u>	<u>(98,664)</u>	<u>(98,124)</u>	<u>57,730</u>	<u>(40,394)</u>
Transfers between funds		-	-	-	44,392	(44,392)	-
<b>Net movement in funds</b>		<u>(41,994)</u>	<u>(56,670)</u>	<u>(98,664)</u>	<u>(53,732)</u>	<u>13,338</u>	<u>(40,394)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		<u>71,364</u>	<u>102,509</u>	<u>173,873</u>	<u>125,096</u>	<u>89,171</u>	<u>214,267</u>
<b>Fund balances at 31 March 2023</b>		<u><u>29,370</u></u>	<u><u>45,839</u></u>	<u><u>75,209</u></u>	<u><u>71,364</u></u>	<u><u>102,509</u></u>	<u><u>173,873</u></u>
<b>WARNING: Brought forward reserves do not agree to comparatives c/fwd by</b>				-			<b>214,267</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# GL COMMUNITIES

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		1,809		2,951
<b>Current assets</b>					
Debtors	11	46,453		57,619	
Cash at bank and in hand		191,828		149,428	
		238,281		207,047	
<b>Creditors: amounts falling due within one year</b>	12	164,881		34,325	
Net current assets			73,400		172,722
<b>Total assets less current liabilities</b>			75,209		175,673
<b>Creditors: amounts falling due after more than one year</b>	13		-		(1,800)
<b>Net assets</b>			75,209		173,873
<b>The funds of the charity</b>					
Restricted income funds	15	45,839		102,509	
Unrestricted funds		29,370		71,364	
		75,209		173,873	

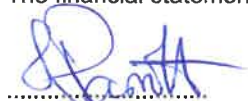
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on ..... 31<sup>st</sup> October 2023



J Parrott  
Trustee

Company registration number 06742832 (England and Wales)

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

GL Communities is a private company limited by guarantee incorporated in England and Wales. The registered office is The Trinity Centre, 60 Norbury Avenue, Gloucester, GL4 6AH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	2,648	-	2,648	3,224	9,815	13,039
Charitable grants	60,479	269,470	329,949	26,126	423,398	449,524
	<u>63,127</u>	<u>269,470</u>	<u>332,597</u>	<u>29,350</u>	<u>433,213</u>	<u>462,563</u>

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	905	856

#### 5 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Rent & recharges received	20,759	-	20,759	11,176	10,606	21,782
Other income	2,294	-	2,294	1,800	-	1,800
Ebay & clothing sales	2,334	-	2,334	2,443	-	2,443
	<u>25,387</u>	<u>-</u>	<u>25,387</u>	<u>15,419</u>	<u>10,606</u>	<u>26,025</u>

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
<b>Direct costs</b>		
Staff costs	340,235	428,130
Depreciation and impairment	1,142	1,142
Training & recruitment	2,979	7,624
Telephone/internet	8,319	14,914
Rent & rates	16,413	9,753
Heat & light	21,516	8,984
Repairs & renewals	9,019	6,764
Sundry	7,468	5,727
Printing, postage & stationery	6,188	3,942
Travel and expenses	4,294	10,164
Equipment	5,705	10,572
Insurance	5,934	5,928
Events	2,017	-
Accountancy, bookkeeping and wages	16,955	6,303
Subscriptions	5,342	4,938
Legal and professional fees	3,887	4,858
Bank charges	140	95
	<u>457,553</u>	<u>529,838</u>
<b>Analysis by fund</b>		
Unrestricted funds	131,413	143,749
Restricted funds	326,140	386,089
	<u>457,553</u>	<u>529,838</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	<u>20</u>	<u>24</u>

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	310,195	428,130
Social security costs	13,653	-
Other pension costs	16,387	-
	<u>340,235</u>	<u>428,130</u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

## 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 10 Tangible fixed assets

	Computers
	£
<b>Cost</b>	
At 1 April 2022	11,049
At 31 March 2023	<u>11,049</u>
<b>Depreciation and impairment</b>	
At 1 April 2022	9,240
At 31 March 2023	<u>9,240</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>1,809</u>
At 31 March 2022	<u>11,049</u>

## 11 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	38,652	37,547
Other debtors	330	15,357
Prepayments and accrued income	7,471	4,715
	<u>46,453</u>	<u>57,619</u>



## GL COMMUNITIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	14	67,232	3,552
Trade creditors		92,196	2,639
Other creditors		1,532	-
Accruals		3,921	28,134
		<u>164,881</u>	<u>34,325</u>

#### 13 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	-	1,800
	<u>-</u>	<u>1,800</u>

#### 14 Deferred income

	2023 £	2022 £
Other deferred income	67,232	3,552
	<u>67,232</u>	<u>3,552</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	67,232	3,552
	<u>67,232</u>	<u>3,552</u>
Movements in the year:		
Deferred income at 1 April 2022	3,552	-
Released from previous periods	(3,552)	-
Resources deferred in the year	67,232	3,552
	<u>67,232</u>	<u>3,552</u>
Deferred income at 31 March 2023	67,232	3,552
	<u>67,232</u>	<u>3,552</u>

## GL COMMUNITIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Podsmead Big Local	5,392	-	(5,392)	-
Big Local Trust	18,316	-	(18,316)	-
GGT Gateway	8,644	-	(8,644)	-
Period Poverty	6,250	-	(6,250)	-
GCC Thriving Communities	7,403	-	(7,403)	-
Digital Innovation Fund	10,000	-	(10,000)	-
Health Equalities Partnership	27,944	-	(17,256)	10,688
Carers Gloucestershire	2,315	1,812	(690)	3,437
She's Ready	2,000	-	(2,000)	-
Glos CC Glow Grant	4,449	180	(4,629)	-
GL11 Advice Funding	9,796	-	(8,385)	1,411
National Grid	-	10,000	(4,651)	5,349
Gateway Loop	-	16,876	(16,876)	-
GEM Project	-	63,171	(63,171)	-
ESHO	-	25,760	(25,760)	-
Good Things Foundation	-	2,000	(2,000)	-
Gateway Growing	-	10,695	(10,695)	-
Gateway	-	21,562	(21,562)	-
Gateway Food Project	-	6,818	(6,818)	-
APT Funding	-	12,320	(12,320)	-
GEM JOB CLUB/EMF	-	854	(854)	-
GCF Cost of Living	-	1,500	(1,500)	-
SDC MOney Advices	-	13,069	(13,069)	-
Trussell Trust	-	6	(6)	-
Multiply SLA Grant	-	3,600	(3,600)	-
SFGB	-	54,247	(54,247)	-
Levelling Up Together	-	25,000	(46)	24,954
	<u>102,509</u>	<u>269,470</u>	<u>(326,140)</u>	<u>45,839</u>

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>71,364</u>	<u>89,419</u>	<u>(131,413)</u>	<u>-</u>	<u>29,370</u>

# GL COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Unrestricted funds

(Continued)

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	125,096	45,625	(143,749)	44,392	71,364

#### 17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>			
Tangible assets	1,809	-	1,809
Current assets/(liabilities)	27,561	45,839	73,400
	<u>29,370</u>	<u>45,839</u>	<u>75,209</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 March 2022 are represented by:</b>			
Tangible assets	2,951	-	2,951
Current assets/(liabilities)	172,722	-	172,722
Long term liabilities	(1,800)	-	(1,800)
	<u>173,873</u>	<u>-</u>	<u>173,873</u>
<b>Per balance sheet</b>	71,364	102,509	173,873
<b>Balance to allocate</b>	(102,509)	102,509	-

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).