

COMMUNITY360

(A Company Limited by Guarantee)

Charity Number: 1092567

Company Number: 04426567

TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



COMMUNITY360

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COMMUNITY360

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Constitution

Community360 is a company limited by guarantee and a registered Charity governed by its memorandum and articles of association. Charity number 1092567. Company number 04426567.

Directors and Trustees

The Directors of the charitable company ("the Charity") are its Trustees for the purposes of Charity law.

The Directors serving during the year were as follows:

Elected Chairperson

Elizabeth Ann Feltham

Elected Treasurer

Les Davis

Elected Directors

Les Nicoll

David Evans

Andrew Fagan

Resigned 16th March 2022

James Thomson

Appointed 31st January 2022

Katherine Pearson

Appointed 20th November 2021

Leoni Harvey

Resigned 18th November 2021

Cristina Huddleston

David King

Simon King

Appointed 20th November 2021

Chief Executive Officer

Tracy Rudling

Registered Office

Winsley's House, High Street, Colchester, Essex, CO1 1UG

Statutory Auditor

Edmund Carr LLP, 146 New London Road, Chelmsford CM2 0AW

Bankers

CCLA Investment Management Ltd, 80 Cheapside, London, EC2V 6DZ

Metro Bank, High Street, Colchester, CO1 1JT

Solicitors

Birkett Long, 1 Amphora Place, Sheepen Road, Colchester, Essex, CO3 3WG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2022. This is also the Directors' report, as required by s415 of the Companies Act 2006, with all Trustees being Directors.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 objects of the Charity as set out in its constitution are: -

- to promote any charitable purposes for the benefit of the public and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.
- to promote and organise co-operation in the achievement of the above purposes and to that end to bring together council representatives of the voluntary organisations and statutory authorities.

The Trustees also confirm that they had due regard to guidance published by the Charity Commission regarding "public benefit".

Achievements and Performance

During 2021/22, the Charity has continued to build on both its core and frontline services, in response to the fast paced nature of change in the sector. During the year we:

- Advised 457 groups on funding, research, policies, budgeting and applications, through training, one to one sessions, and written guidance.
- Continued response to Covid-19 pandemic by offering Community Hub support in Colchester and community help in Braintree enabling people to access essential food, transport, prescriptions and social contact.
- Provided critical assistance at times of surge at Colchester Hospital and in community in Braintree that included making 306 targeted welfare calls and distributing 232 bursaries to households.
- Community Transport facilitated 3,000+ hospital discharges and C360 matched over 120 patients to befrienders.
- Continued with the volume of Covid based C360 News via email to over 1,500 recipients, providing local, national, compliance, funding and training information.
- Recruited, inducted and trained 198 volunteers to support communities through welfare calls, vaccination clinics and new roles. Over 20,000 people were supported by volunteers at vaccination sites.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

- Continued the Slipper Exchange offering new slippers to people at risk of falls. We issued 427 pairs across Colchester and Braintree by the end of March.
- Completed delivery of the Fourth and final year of the Essex Time Banks programme, involving nine partners from across Essex. This is part of a four year programme in every Borough, District and Unitary Authority. Together, the partnership demonstrated a Social Return on Investment of £19.18 for every £1 involved in Timebanking.
- Expanded the Finding Your Feet Walk Motivator (co-ordinator) programme to Colchester, established physical activity social prescribers and extra walking groups.
- Co-ordinated a conference with partners across North East Essex to address inequalities - over 300 people attended virtually and produced 'We Are Not Going Back' report.
- Vice Chair of ONE Colchester partnership with Chief Executive Officers from across Colchester Borough. The group continued to manage funds and activities to support Winter Resilience and to create a Dementia Friendly Borough in Colchester.
- Facilitated the Fundraisers Network Group meetings in Colchester and Braintree. They provide peer support to local fundraisers, including training on online sources of funding, i.e. local application processes and crowdfunding.
- Signposted individuals and organisations to services and resources, and helped to raise in excess of £700K for the sector.
- Continued to conduct outreach, subject to restrictions and guidance, especially in support of Holiday activities with families and via health services to support patients and local residents.
- Worked with 300+ families across Essex through the Essex Family Support Service to help families with children aged 8-19 years of age.
- Worked in partnership with Active Braintree, Braintree District Council and GP surgeries to develop and deliver Finding Your Feet walking sessions in local communities.
- Continued to develop the Payroll, Bookkeeping Service and Independent Examinations work through the Community Accounts Service. This service experienced a 5% growth in the number of groups supported during the year. Provided information and advice on employment and financial issues to over 144 groups. Now working with organisations within every Borough or District in Essex. Through our back office service support to the Essential Living Fund, 1,348 pieces of essential equipment were distributed to those in crisis.
- Managed secondments at Colchester Hospital, Colchester Borough Homes, St Helena, and Anglian Community Enterprise to facilitate volunteering and links with voluntary sector.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

- Completed phase 2 of PBSA Dementia Friendly Communities project; awarded further three-year funding.
- Received 6,510 enquiries for the My Social Prescription scheme, working with all Primary Care Networks, Colchester General Hospital, Essex Partnership University Foundation Trust, Essex Wellbeing Service and Colchester Borough Council.
- Delivered 35,135 trips through our Transport Schemes, including popular excursion trips in both Colchester and Maldon, plus trips for 3,394 patients discharged from Colchester Hospital.
- Continued to utilise the Volunteer Essex website and Volunteers' Week to promote the value of volunteering. Registered 517 new volunteers across Colchester and Braintree and received over 1,755 enquiries.
- Maintained ISO 9001 status under the 2015 framework.
- Supported over 3,343 people over Winter campaign in Colchester and Braintree, including 825 Winter packs
- Offered over 15,000 hours of support to people at community Hubs, including the One Colchester Hub.
- Completed deep dive research into the Start Well and Feel Well domains, alongside capturing oral histories of the sector.

Financial Review

These accounts show the consolidated position of Community360, together with the additional projects it runs and manages.

Community360 receives its core income by way of grants from Essex County Council (Adult and Community Care), Colchester Borough Council, Essex County Council (Public Health) and Braintree District Council. Currently, Service Level Agreements have been confirmed to March 2023.

- Community360 also generates income from various ancillary services provided to the voluntary community.
- Community360 has also received various other grants, including funding for:
My Social Prescription (Essex County Council and NEE Clinical Commissioning Group) ,
Essential Living Fund, Winter Warmth programme and Dementia Friendly Borough.
The Community360 development team also provided secondment support to ESNEFT,
Colchester Borough Homes and ESNEFT (Colchester Hospital).
- Community360 resources, including staff, are shared by our projects and these are fully costed and charged out to the relevant cost headings within the projects.
- Additional funding was received in respect of strategic work and from fundraising.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

- Winsley's House, income is now generated by letting of rooms and rental of meeting space.
- Volunteer Centre, incorporating the Time Bank project, received funding from The Big Lottery Fund for Timebank.
- Essex County Council continue to fund Colchester & Maldon Community Transport Scheme, reviewed on an annual basis.
- The project also receives income from transport fares (including bus routes), membership, Shopmobility membership fees, excursions, equipment and minibus hire and fundraising/donations.
- The project receives further funding from North East Essex Clinical Commissioning Group to provide transport to patients on discharge and Anglian Community Enterprise for patient discharge bus.

Effectiveness of fundraising

Due to the nature of our funding, we look to use our finances as efficiently and economically as possible to ensure that we are effective in achieving our aims and objectives. Community360 and the projects work to detailed budgets, which are closely reviewed and monitored by the Treasurer, and Board of Directors, on a regular basis.

For the year to 31 March 2022, C360 and its projects had a surplus for the year of £305,388 (2021: surplus £52,869).

C360, Winsley's House (Unrestricted Funds) finished the year with a surplus of £136,580 (2021: surplus £14,173)

C360 Projects and administered Funds (Restricted Funds) finished the year with a surplus of £161,559 (2021: surplus £38,696):-

We will continue to ensure that the overheads in C360 and its projects are all fully covered by core and other income, only using reserves when necessary or for the future benefit/growth of C360. We continue to investigate other areas of funding, increases in existing funding, as well as possible new projects in keeping with our objectives and for the benefit of the community. In addition, we continue to look at maximising rental income and room hire from the newly refurbished Winsley's House.

Whilst volunteers are not paid for their voluntary services, any authorised expenses are reimbursed to them accordingly. In addition, where Trustees perform such voluntary services, any such authorised out of pocket expenses are also reimbursed to them where relevant.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy and Risk Management

The Trustees have established various designated funds and reserves as a contingency against unforeseen and unexpected future costs. Details of these funds and reserves are presented in notes 15 - 17 of the financial statements. The levels of the funds in these reserves are reviewed regularly.

The year-end reserves were are follows:

Unrestricted Revenue Reserves £609,146 (2021: £472,566)
Restricted Revenue Reserves £406,103 (2021: £226,787)
Unrestricted Capital Reserves £579,599 (2021: £579,599)
Restricted Capital Reserves £32,584 (2021: £50,341)

Excluding Capital Reserves (being that portion of our reserves represented by fixed assets), the remaining reserves would cover the Charity's regular expenditure for some 4/5 months. With nearly 50% of costs relating to staff, we feel it is a reasonable and prudent level to hold, especially so in an evolving organisation such as ours.

Personnel funds have been set up for C360 and its projects to cover employment expenses, such as long-term sickness and redundancy. This is regularly reviewed based on the number of staff in each project and their length of service, taking into consideration the changes in statutory legislation being unpredictable.

In addition, C360 and Transport & Shopmobility have **Equipment funds** to help meet the costs of constantly changing technology and to support the repair, maintenance and replacement of other equipment. C360 regularly reviews their computer and other office equipment to ensure maximum efficiency of the organisation in providing its support to the community and its membership.

The **Property fund** contains the capital property value and has been established to meet cyclical maintenance and repair costs.

Following previous revaluations of Winsley's House the **Property Revaluation reserve** was set up and represents the difference between the current value over the purchase price paid.

The **Capital reserves** represents assets that have been purchased or donated in past years.

Investment Powers

Under the memorandum and articles of association, the Charity has the powers to invest the monies of the Charity, not immediately required for the furtherance of its objects, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions, (if any) and such consents, (if any) as may for the period being imposed or required by law.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The trustees have a risk management strategy which is owned by them and is now an agenda item on each board meeting. The Risk Register is reviewed by the Senior Management team on a regular weekly basis.

Plans for future periods

Our plans for the future are to continue to strive to achieve the above, and develop further in the following areas;

- Work with partners through ONE Colchester and the Dementia Action Alliance, to raise awareness of Dementia in our local community.
- Continue to develop, support and facilitate the voluntary sector network forums, ensuring topics remain of relevance and interest to voluntary and community organisations, including bespoke training.
- Continue to support effective voluntary and community sector representation, and act as their voice.
- Continue to support effective consultation with the voluntary and community sector, and liaise between voluntary and community organisations and public sector agencies.
- Seek funding to develop further our community links and lead partnerships including North East Essex Alliance, Mid Essex Alliance ONE Colchester and multiple strategic representations. Also align and integrate approaches across Colchester and Braintree.
- Renew our community asset map in both North East and Mid Essex and embedding an Asset Based Community Development (ABCD) approach into our relationships with partners, building on our experience in this area.
- Explore the best practice of place based action and share innovations and outcomes with colleagues at a national, regional and local level for best effect in Essex.
- Continue and develop further collaborative partnerships with our Primary Care Networks and Secondary Care hospitals.
- Open the One Colchester Hub.
- Continue to promote Shopmobility at Winsley's House and beyond.
- Develop and maintain more cohesive partnerships, working between the Statutory and Voluntary Sector through the ONE Colchester Strategic Partnership, Children Partnership Board, older people's forum, Clinical Commissioning Group, and any other voluntary action our membership identifies.

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Events since the year end date

- Agreed core funding for a further year with CBC, ECC and multiple other funders.
- New staff recruited to support the Growing C360 Agenda.
- Covid 19 has without doubt meant that the Charity had to re-prioritise the way in which it currently delivers its programmes from face to face to on-line. In Colchester C360 have taken responsibility for the Local Hub Offer, supporting over 5,000 clinically extremely vulnerable residents with support such as befriending, shopping for food, prescriptions, and check-in phone calls. Over 500 volunteers were recruited to support the "call to arms". We continue to provide comprehensive support in both Colchester and Braintree to our citizens keeping them safe.

We have been successful in receiving various funding to carry out this vital work.

Future Funding

C360 has developed a comprehensive fundraising strategy in line with its objectives. Through this, it continues to review and explore various funding possibilities, both to support the core funding of C360 and its programmes and to provide additional areas of support to the voluntary sector.

Structure Governance and Management

On 1 July 2002, the Charity became incorporated as a company limited by guarantee. Previously known as Colchester Community Voluntary Services up until 31st March 2017.

Board of Directors

A board of Directors meet at least quarterly to administer the Charity. There are also sub groups (task and finish) which meet. These sub groups meet to discuss all areas of the Charity to ensure qualitative and quantitative outcomes are met, and make decisions on changes that are required.

Appointment process:

One-third (or the number nearest one-third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A retiring Trustee who remains qualified may be reappointed.

The Trustees may at any time co-opt any individual who is qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

No person may be appointed a Board member unless:

- 1) he/she has attained the age of eighteen years; or
- 2) he/she is a member or representative of a member of the Charity; and
- 3) if elected, he/she would not have been disqualified under the terms of Article 39

A comprehensive induction into the organisation for each Board member is carried out via meetings with the Chief Executive Officer, the Senior Leadership Team and Chair with comprehensive paperwork given of, both historically and present day, business. Training sessions are offered throughout the year, covering roles and responsibilities and strategic planning meetings, organised to engage both senior staff members and Trustees with current, future and long term plans of the organisation. Both peer buddies and staff buddies are also available

A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the Charity. Strategic and risk decisions follow a defined procedure moving up to the Board.

Pay Policy

We utilise the national joint council pay scales as much as possible accepting that alternative methodology may also be required. A People & Culture task and finish group meet to decide on pay and policy.

The Charity currently operates from Winsley's House, High Street, Colchester (Main office, Community Development, Volunteer Centre, Time Bank and Shopmobility). A second office is based in Braintree Library for Community Development, Volunteer Centre and Time Bank. The Transport Scheme operates from Venn Farm, Tiptree, with the Community Accounts Service & E.F.S.S.

As at the end of the accounting period, it employed 70+ paid staff, and used the services of in excess of 600 + volunteers (including Trustees).

Contribution of Volunteers

This year more than ever has seen a significant increase in volunteers and we are privileged to work alongside the volunteers that play a pivotal role in the every day operation of the Charity and offer their time and expertise for free in various ways, including serving on the Board, transporting members via the social car scheme, office administration, befriending, at events, through Timebanking and ward support at the local hospitals. The vaccination sites and roaming buses could not function without their support.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Community360 for the purposes of company law) are responsible for preparing the Trustees' Annual Report 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. Under company law trustees must not approve the financial statements unless they are satisfied that they 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 these 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees:

Leslie Davis

L Davis (Treasurer)

18 November 2022

Date

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360

Opinion

We have audited the financial statements of Community360 (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and 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 charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations from the Charity, including the Companies Act 2006, Charities Act 2011, tax and employment legislation.
- We assessed the extent of compliance with the laws and regulations identified above through making enquires of management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by;

- Making enquiries of management as to their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- *Performed analytical procedures to identify any unusual or unexpected relationships.*
- Tested journal entries to identify unusual transactions.
- Investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- Agreeing financial statement disclosures to underlying supporting documentation.
- Reading the minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY360 (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Colin Andrew Barker

Colin Andrew Barker FCA (Senior Statutory Auditor)

for and on behalf of Edmund Carr LLP, Statutory Auditor

Chartered Accountants & Statutory Auditor

146 New London Road

Chelmsford

Essex

CM2 0AW

Date: 25 November 2022

COMMUNITY360**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	4	2,310,138	698,990	3,009,128	1,849,452
Charitable activities	5	159,617	473,684	633,301	336,553
Investments	6	10	8	18	160
Total income		2,469,765	1,172,682	3,642,447	2,186,165
Expenditure on:					
Fundraising Expenditure		-	-	-	-
Charitable activities	7	2,339,185	1,005,123	3,344,308	2,133,296
Total expenditure		2,339,185	1,005,123	3,344,308	2,133,296
Net income/(expenditure)		130,580	167,559	298,139	52,869
Transfers between funds	14/15/16	6,000	(6,000)	-	-
Net movement in funds before other gains and losses		136,580	161,559	298,139	52,869
Gain/(loss) on revaluation of fixed assets	9	-	-	-	-
Net movement in funds		136,580	161,559	298,139	52,869
Reconciliation of funds:					
Fund balances brought forward		1,052,165	277,128	1,329,293	1,276,424
Fund balances carried forward	14/15/16	1,188,745	438,687	1,627,432	1,329,293

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 20 to 29 form part of these financial statements

COMMUNITY360
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	Total 2022 £	Total 2021 £
Fixed assets			
Tangible assets	9	612,183	629,938
Current assets			
Debtors	10	150,853	600,045
Stock		17,447	7,969
Cash at bank and in hand		3,595,094	1,167,412
		<u>3,763,394</u>	<u>1,775,426</u>
Creditors: amounts falling due within one year			
Creditors and accruals		76,579	60,477
Deferred income		2,671,566	1,015,594
	11	<u>2,748,145</u>	<u>1,076,071</u>
Net current assets		1,015,249	699,355
Net assets		<u><u>1,627,432</u></u>	<u><u>1,329,293</u></u>
Capital and reserves			
Unrestricted capital reserves	14/15/16	579,599	579,599
Restricted capital reserves	14/15/16	32,584	50,341
Unrestricted revenue reserves	14/15/16	609,146	472,566
Restricted revenue reserves	14/15/16	406,103	226,787
Total charity funds		<u><u>1,627,432</u></u>	<u><u>1,329,293</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and constitute the annual accounts required by the Companies Act 2006.

These financial statements were approved by the Trustees on 18th November 2022 and are signed on their behalf by:

Elizabeth Feltham
 E A Feltham - Chairperson

Leslie Davis
 L Davis - Treasurer

Company Number 04426567

The notes on pages 20 to 29 form part of these financial statements

COMMUNITY360**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Total 2022 £	Total 2021 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	12	<u>2,425,875</u>	<u>145,413</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	18	160
Purchase of property, plant and equipment (excluding revaluation)	9	-	-
Proceeds from the sale of property, plant and equipment		1,789	-
Net cash provided by / (used in) investing activities		<u>1,807</u>	<u>160</u>
Change in cash and cash equivalents in the reporting period		2,427,682	145,573
Cash and cash equivalents brought forward		1,167,412	1,021,839
Cash and cash equivalents carried forward		<u><u>3,595,094</u></u>	<u><u>1,167,412</u></u>

The notes on pages 20 to 29 form part of these financial statements

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

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Accounting convention

The financial statements have been prepared on a going concern basis, under the historical cost convention as modified by the revaluation of freehold property.

There are no material uncertainties regarding the charity's ability to continue as a going concern.

1.3 Incoming resources

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows:

When donors specify the donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.

When donors specify the donations and grants, including capital grants, are for particular restricted purposes, this income is included in income of restricted funds when receivable.

Interest is included when received by the Charity.

1.4 Resources expended and recognition of liabilities.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of percentage of budget allocation, or time spent by staff on those activities.

Irrecoverable Value Added Tax is included with its associated expenditure.

Charitable activities

Charitable activities include all expenditure directly related to the objects of the Charity included support costs attributable to that expenditure.

Governance costs

Governance costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

Pension costs

The Charity participates in a defined contribution pension scheme for staff. Pension costs are contributed at the rate of 6% of staff salaries.

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

1 Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost.

Provision is made for depreciation on tangible assets at rates calculated to write off the cost or valuation, less estimated residual value, of each assets over its expected useful life as follows:

Fixtures, fittings and office equipment	33.3% Reducing balance
Motor vehicles	25.0% Reducing balance

No depreciation is charged on the freehold property. The Charity's policy is to maintain the property in a continual state of sound repair and accordingly the Trustees are of the opinion that the life of the property is so long and the residual value so high that the depreciation is insignificant.

The value of the property contained in the financial statements is reviewed on an annual basis by the Trustees for impairment. Provision is made to reduce the value in the financial statements where it is felt the property is overstated.

1.6 Fund accounting

Funds held by the Charity are either:

Unrestricted general funds	These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated funds	These are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
Restricted funds	These are funds that 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.

1.7 Taxation

As a registered Charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

The Charity is registered for Value Added Tax (registration number 176515981).

1.8 Operating leases

Rentals in respect of operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged to the Statement Of Financial Activities as incurred.

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

4 Income from donations and legacies	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Grants from government and public bodies	2,295,457	696,788	2,992,245	1,762,659
Donations	1,963	2,202	4,165	7,966
Furlough	12,718	-	12,718	78,827
	2,310,138	698,990	3,009,128	1,849,452

Income from government grants comprises performance related grants made by local authorities to fund our work in supporting charitable organisations in Essex and for the provision of community transport services.

Comparative for 2021	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Grants from government and public bodies	1,273,590	489,069	1,762,659
Donations	7,090	876	7,966
Furlough	28,660	50,167	78,827
	1,309,340	540,112	1,849,452

5 Income from charitable activities	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Rents	13,288	-	13,288	37,631
Services supplied:				
C360	146,329	-	146,329	152,255
Transport	-	473,684	473,684	146,667
	159,617	473,684	633,301	336,553

Comparative for 2021	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Rents	37,631	-	37,631
Services supplied:			
C360	152,255	-	152,255
Transport	-	146,667	146,667
	189,886	146,667	336,553

6 Income from investments	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Interest received	10	8	18	160
Comparative for 2021	Unrestricted funds	Restricted funds	Total 2021	
	£	£	£	
Interest received	109	51	160	

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

1.9 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realizable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net-realizable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

2 Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented shall be transferred to some other charitable body having similar objects to the charity.

COMMUNITY360

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

7 Total resources expended	Unrestricted		Restricted		Total 2022 £	Total 2021 £
	CCVS £	Winsley's House £	Transport £	Other Funds £		
Costs directly allocated to activities:						
Wages and salaries	1,292,628	15,754	433,617	28,321	1,770,320	1,436,333
Consultancy	20,827	-	3,040	-	23,867	2,621
Minibus and car expenses	-	-	165,774	-	165,774	97,933
Volunteer expenses	9,048	100	4,209	-	13,357	6,587
Project Costs	662,216	-	268,958	15,071	946,245	283,479
Café Costs	75,299	-	-	-	75,299	21,915
Covid Response	-	-	-	-	-	49,703
	<u>2,060,016</u>	<u>15,854</u>	<u>875,599</u>	<u>43,392</u>	<u>2,994,861</u>	<u>1,898,571</u>
Support costs:						
Equipment repairs and maintenance	116,476	3,060	22,601	-	142,137	45,668
Rent, rates and water	13,200	-	14,562	-	27,762	42,798
Insurance	5,207	3,000	1,259	-	9,466	10,870
Premises expenses	9,600	25,500	10,220	-	45,321	20,528
Printing, postage, stationery and phone	21,627	-	6,192	-	27,819	24,677
Training and development	5,422	500	300	-	6,222	3,829
Travel and subsistence	70	-	129	-	199	5,927
Miscellaneous	4,086	891	497	-	5,474	1,112
Depreciation	-	-	9,643	-	9,643	16,867
Subscriptions and publications	6,054	-	1,553	-	7,607	11,512
Heat, light and power	-	5,346	-	-	5,346	6,717
Trainers and venues	11,003	-	-	-	11,003	9,430
Quality Assurance	235	50	300	-	585	578
Bank Charges	1,783	2	267	-	2,052	666
Media and marketing	23,611	500	7,615	-	31,726	27,028
Disposal of fixed asset	(2)	-	4,752	-	4,750	-
	<u>218,372</u>	<u>38,849</u>	<u>79,890</u>	<u>-</u>	<u>337,111</u>	<u>228,207</u>
Governance costs:						
Audit Fees	3,650	-	3,600	-	7,250	4,500
Professional fees	2,043	400	2,642	-	5,086	2,018
	<u>5,693</u>	<u>400</u>	<u>6,242</u>	<u>-</u>	<u>12,336</u>	<u>6,518</u>
	<u><u>2,284,082</u></u>	<u><u>55,103</u></u>	<u><u>961,731</u></u>	<u><u>43,392</u></u>	<u><u>3,344,308</u></u>	<u><u>2,133,296</u></u>

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

8 Staff costs and emoluments

The average number of employees by head count paid monthly during the period was

74

65

The aggregate staff costs for the period were:

	Total 2022	Total 2021
	£	£
Wages and salaries	1,541,906	1,255,245
Redundancies	-	6,988
Social security costs	127,557	99,053
Defined contribution pension costs	100,857	75,047
	1,770,320	1,436,333

One employee earned between £70,000 and £80,000 per annum.

None of the Trustees (or any person connected with them) were paid or reimbursed for expenses during the year.

9 Tangible fixed assets

	Freehold property	Fixtures, fittings & office equip	Motor vehicles	2022
	£	£	£	£
Cost/Valuation				
As at 31 March 2021	579,599	65,854	219,546	864,999
Additions	-	-	-	-
Revaluation	-	-	-	-
Disposal	-	(65,854)	(59,893)	(125,747)
As at 31 March 2022	579,599	-	159,653	739,252
Depreciation				
As at 31 March 2021	-	65,854	169,206	235,060
Charge for the year	-	-	11,215	11,215
On disposals	-	(65,854)	(53,353)	(119,207)
As at 31 March 2022	-	-	127,068	127,068
Net book value				
As at 31 March 2022	579,599	-	32,584	612,183
As at 31 March 2021	579,599	-	50,339	629,938

The latest revaluation of the property was carried out by James Aldridge Chartered Surveyors in May 2019. The historical cost of the freehold property is £200,000.

10 Debtors

	Total 2022	Total 2021
	£	£
Other debtors	133,472	566,168
Prepayments	14,322	11,932
Accrued income	-	5,903
VAT	3,059	16,042
	150,853	600,045

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

11 Creditors: amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors	23,173	25,904
Accruals	41,173	4,500
Deferred income	2,671,566	1,015,594
Taxation and social security	12,233	30,073
	2,748,145	1,076,071

Deferred income analysis	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Balance at 1 April 2021	746,294	269,300	1,015,594	518,234
Amount released to income	(746,294)	(269,300)	(1,015,594)	(518,234)
Amount deferred in the year	2,305,642	365,924	2,671,566	1,015,594
Balance at 31 March 2022	2,305,642	365,924	2,671,566	1,015,594

The grants have been deferred at the year end on the basis that the money received in the current year relates to projects and services to be undertaken in future years.

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

	Total 2022 £	Total 2021 £
Net movement in funds for the reporting period (as per the statement of financial activities)	298,139	52,869
Adjustments for:		
Depreciation charges	11,215	16,867
(Gain) / loss on sale of fixed assets	4,750	-
Dividends, interest and rent from investments	(18)	(160)
(Increase) / decrease in debtors	449,192	(475,870)
Increase / (decrease) in creditors	1,672,075	559,676
(Increase) / decrease in stock	(9,478)	(7,969)
Net cash provided by / (used in) operating activities	2,425,875	145,413

13 Lease commitments

At the year-end, the charitable company had total commitments under non-cancellable operating leases as set out below:

	Total 2022 £	Total 2021 £
Not later than 1 year	88,359	87,724
Later than 1 and not later than 5 years	96,758	118,334
	185,117	206,058

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

14 Reserves

	Balance at 1 April 2021	Surplus or (deficit)	Transfers	Total surplus and transfer	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds					
Accumulated surplus/deficit	432,066	130,580	6,000	136,580	568,646
Personnel fund	25,000	-	-	-	25,000
Equipment fund	15,500	-	-	-	15,500
	<u>472,566</u>	<u>130,580</u>	<u>6,000</u>	<u>136,580</u>	<u>609,146</u>
Property fund	200,000	-	-	-	200,000
Property revaluation reserve	379,599	-	-	-	379,599
Total unrestricted funds	1,052,165	130,580	6,000	136,580	1,188,745
Restricted funds					
C360 Projects					
Other Projects	109,787	80,235	(919)	79,316	189,103
Capital reserve	50,341	(12,676)	(5,081)	(17,757)	32,584
Personnel fund	10,000	-	-	-	10,000
Minibus fund	100,000	100,000	-	100,000	200,000
Equipment fund	7,000	-	-	-	7,000
Total restricted funds	277,128	167,559	(6,000)	161,559	438,687
Total funds	<u>1,329,293</u>	<u>298,139</u>	<u>-</u>	<u>298,139</u>	<u>1,627,432</u>

Funds

The Personnel funds are reserves against any future possible future employment costs i.e. redundancy.

The Property fund has been established to meet cyclical maintenance and repair costs. It also contains the Capital property value.

The Equipment funds have been established to meet the ever changing need to keep up to date and maintain modern technology.

The Capital reserve represents assets that have been donated in the past.

Minibus fund have been established to ensure we have funds to cover the cost of lease buses.

Other projects is our charities restricted projects, Community Transport.

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

15 Unrestricted funds

	Balance at 1 April 2021	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Accumulated surplus	407,066	2,469,765	(2,339,185)	6,000	543,646
Personnel fund	40,000	-	-	-	40,000
Property fund	200,000	-	-	-	200,000
Revaluation reserve	379,599	-	-	-	379,599
Equipment fund	25,500	-	-	-	25,500
	1,052,165	2,469,765	(2,339,185)	6,000	1,188,745

16 Restricted funds

The income funds of the Charity includes restricted funds comprising the following unexpended balances of donations, grants and other income raised and held on trust, and utilised for specific purposes within the project.

	Balance at 1 April 2021	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£
C360 Projects	277,128	1,129,290	(961,731)	(6,000)	438,687
The Big Lottery Fund (Timebank)	-	43,392	(43,392)	-	-
	277,128	1,172,682	(1,005,123)	(6,000)	438,687

The Big Lottery Fund was granted to Community360 for the purposes of running Essex Timebank, this was also supported by Essex County Council in match funding. This is a 4 year funded project to continue the Essex Timebank roll out.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Tangible fixed assets	579,599	32,584	612,183	641,723
Cash at bank and in hand	2,845,553	749,541	3,595,094	1,167,412
Other current assets	84,251	84,049	168,300	608,014
Creditors: amounts due within one year	(2,320,658)	(427,487)	(2,748,145)	(1,076,071)
	1,188,745	438,687	1,627,432	1,341,078

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

18 Related Parties

During the year the Charity traded with Godden and Rudling Building Services, a related party by virtue of one of the partners being the husband of the CEO, who provided building services as requested by the board. During the year the Charity rented office space from the CEO and her husband Gordon Rudling with agreement from the board.

The amounts invoiced during the year were as follows:

	Total 2022	Total 2021
Godden and Rudling Building Services	34,985	1,693
Gordon Rudling	28,462	23,500
	<u>63,447</u>	<u>25,193</u>

For Godden and Rudling Building Services there were no amounts outstanding at the balance sheet date (2021: Nil).

For Gordon Rudling, total amounts payable to the CEO and her husband for rent under the lease agreement are £26,400 (within 1 year) and £4,400 (after 1 year).

19 Key Management Personnel

During the year total remuneration of £355,817 (2021: £341,014) was paid to key management personnel. The remuneration of key management personnel is decided upon and authorised by the trustees.

20 Bank balances

The Charity holds funds on behalf of groups totalling £125,076 (2021: £75,288) which is returnable to the groups and these amounts are excluded from the balance sheet. The aim of these groups is the development and support of voluntary action in Essex, which is one of the objects of the charity.

The funds represent cash that is held in separate bank accounts from those of the charity.