WARWICKSHIRE RURAL COMMUNITY COUNCIL

England & Wales · Charity number 1081017

Details

Status	Registered
Legal form	Charitable company
Company number	03930819
Registered	2000-06-02
Register	View on the Charity Commission register

Contact

Address	R S M UK Consulting 25 Farringdon Street London EC4A 4AB
Phone	07436 588690
Email	SHEENA.SETHI@RSMUK.COM
Website	HTTP://WWW.RSMUK.COM/

Activities

Objects: ANY CHARITABLE PURPOSE AS MAY FROM TIME TO TIME BE DETERMINED

Activities: WRCC has many contacts in communities. Our ethos is to build the capacity of local communities, whilst ensuring that rural community life is protected and enhanced. Our staff work with communities in a number of ways, ranging from advising village hall committees to promoting sustainable rural economic development to enabling effective consultation with rural communities

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** THE COUNTY OF WARWICKSHIRE AND AREAS OF WEST MIDLANDS
- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Warwickshire
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£1,060,932	£1,176,940	£171,452	52
2023-03-31	£806,054	£784,142	£307,555	15
2022-03-31	£767,503	£715,820	£285,643	16
2021-03-31	£638,077	£586,616	£233,960	15
2020-03-31	£748,759	£748,221	£182,499	20

Trustees

Name	Role	Appointed
Rosie Weaver	Chair	2018-05-09
Colin David Parrott		2022-06-08
David Michael Anthony Rigby		2017-01-10
Derek Sydney Harvey		2016-02-03
Geoffrey John Prince		2022-11-10

Accounts

REGISTERED COMPANY NUMBER: 03930819 (England and Wales)
REGISTERED CHARITY NUMBER: 1081017

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

WARWICKSHIRE RURAL COMMUNITY COUNCIL

Cooper Adams Ltd
Chartered Accountants
and Statutory Auditors
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

The Directors, who are also trustees of the charity, present their annual report and the financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Charity objectives

The objective of the Company is to encourage those living in rural Warwickshire to develop their communities, retain and improve services and, through self-help, strengthen the social structure of villages and small towns.

Policies adopted to achieve objectives

Warwickshire Rural Community Council can give advice, information and facilitate small grants to initiate projects and, through its liaison network with statutory and voluntary bodies is able to put individuals and groups with particular challenges in touch with one another.

Objectives and aims for the public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STRATEGIC REPORT
Achievement and performance
Review
Following the closure of the Warwickshire meals-on-wheels service in May 2023, WRCC trustees decided to start a new, not-for-profit service in the county, requiring the investment of £80,000 of charitable reserves. The new Community Food Fleet started to operate in August 2023, delivering meals to customers across Warwickshire up to 365 days a year.

To set up as quickly as possible, WRCC took over the lease of an industrial unit in Warwick used by the old service as it included a large cold store. WRCC was also able to offer employment to the original staff. WRCC leased a small fleet of cars to deliver the meals and food deliveries started on the 15th of August.

Drivers will enter customer's homes and plate up food where necessary. Staff will perform a safe & well check and feed back any concerns to next of kin. A substantial proportion of customers live outside the area and are purchasing meals for their parent(s). The service allows their relatives to continue to live independently whist providing reassurance that someone is checking on their parent(s) on a daily basis.

The service started with approximately 70 customers, but this has increased steadily. Trustees are confident that the project will become self-sustaining by 2026.

In 2023, the Rural Housing Enabling service celebrated its 20th anniversary. WRCC held an event in Brailes to mark the occasion - Brailes was the site of the first development of affordable housing resulting from the project.

The RHE service works within rural communities to identify housing need, usually by issuing a survey form for households to complete. Over 230 housing needs surveys have taken place since the start of the project. Rural Housing Enablers will then work within communities to identify suitable land and will consult with the community to ensure their preferences are considered. Finally, the RHE will collaborate with partner Housing Associations to develop a planning application, hopefully leading to a development of much needed affordable housing for local people. Over 250 affordable homes have been delivered through this process for rural communities in Warwickshire.

WRCC continued to operate its oil buying syndicate for over 800 residents of Warwickshire & Solihull. During the year, members placed 1237 orders totalling over 927,000 litres of kerosene. The scheme enabled members to save over £56,000 against average prices.

During 2023/24, Back & 4th Community Transport delivered 325 trips for 70 different community groups. The project allows community groups to arrange affordable transport to achieve their project objectives or just for social activities. Communities taking advantage of the service included youth groups, young carers groups, memory clubs, primary schools and hospices.

WRCC worked closely with The RCC in Leicestershire & Rutland to deliver the Halls Together service. The project provides support to management committees of village and community halls to enable them to run more effectively for the benefit of their local community. In addition to responding to support requests, the service delivered 7 online training sessions on subjects from safeguarding to governing documents and ran 2 network events for members. Halls Together launched a new website for members and continued to run a vibrant Facebook group.

The Warm Hubs project supported 14 permanent Warm Hubs and an additional 71 Winter Warm Hubs over the winter period. These Hubs provide a safe and warm place for people to meet, socialise and gain information about local services and support. Over 18,000 visits were made to Warm Hubs during the year. The project is generously supported by Cadent Gas.

The Mobile Warm Hub visited 13 rural locations during the year. With support from Warwickshire County Council, the project ran slow cooker course in 14 locations, providing residents with a free slow cooker, ingredients, energy resource packs and carbon monoxide alarms.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STRATEGIC REPORT

Financial review

Investment policy

The company may borrow or raise money for the objects of the company on such terms and security as may be thought fit by the Trustees and invest the monies of the company not immediately required for its purposes in investments, securities or property.

Reserves policy

The Board of Trustees have resolved that WRCC will aim to hold the equivalent of 3-month's operating costs in reserve.

Future plans

WRCC's vision is:

WRCC seeks to ensure Warwickshire communities are thriving, vibrant and sustainable - places where people want to live and work.

WRCC's mission is to:

- tackle rural disadvantage
- support and empower communities
- deliver efficient and cost-effective services

WRCC Trustees have decided to invest a proportion of reserve funds in the development of a meals-on-wheels service in Warwickshire. The new service will provide a hot meal delivered to customer homes for up to 365 days per year. The service will also offer a safe and well check, enabling people to continue to live in their own homes and providing valuable reassurance to relatives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee.

Recruitment and appointment of new directors

Under the requirements of the Memorandum and Articles the Board comprises up to six elected members plus up to four nominated representatives of significant stakeholder organisations co-opted annually and the Honorary Officers. The Honorary Officers are elected annually at the AGM. The elected members retire by rotation every three years and are eligible for re-election at the AGM.

Potential members of the Board are recruited through personal contacts and by requests sent with the AGM papers, targeting people with experience, interests and relevant skills in rural communities and their development. Skills audits of Board members are undertaken to ensure a well-informed and diverse Board. Training opportunities are offered to develop members' skills and knowledge.

Organisational structure

Major policy decisions are all subject to approval by the Board.

The Chief Executive Officer is appointed by the trustees and is responsible for all work related activities and supervising the work of field and project related staff as well as finance, administration and personnel issues and management of other administrative staff.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors' Induction

New Board members are issued with an information pack containing information about the organisation, and their responsibilities as Directors and Charity Trustees. The Chair and the Chief Officer are available to answer any questions and offer further explanations that new members have.

Directors and their interests

The members of the board of management (as detailed above) acted as directors and trustees.
No director has any beneficial interest in the charitable company. All directors are members of the company and guarantee to contribute £1 in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03930819 (England and Wales)

Registered Charity number

1081017

Registered office

Room 0.04 Prince Philip Building
Warwick Univesity
Wellesbourne Campus
Wellesbourne
Warwickshire
CV35 9EF

Trustees

Mr T Cox Honorary President
Lord Lieutenant of Warwickshire
Dr J Bland Honorary Vice President
Cllr R Weaver BEM Vice Chair
Mr D Harvey
Mr M Rigby
Ms S Schlee (resigned 11.7.23)
Cllr C D Parrott Chair
Mr G J Prince

Auditors

Cooper Adams Ltd
Chartered Accountants
and Statutory Auditors
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

Chief Executive Officer

Mr K Slater

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Warwickshire Rural Community Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Cooper Adams Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 October 2024 and signed on the board's behalf by:

Cllr C D Parrott - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WARWICKSHIRE RURAL COMMUNITY COUNCIL

Opinion
We have audited the financial statements of Warwickshire Rural Community Council (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 (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 2024 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 Auditors' 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 conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a 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.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WARWICKSHIRE RURAL COMMUNITY COUNCIL

Matters on which we are required to report by exception
In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. 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 a 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WARWICKSHIRE RURAL COMMUNITY COUNCIL

Use of our 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 auditors' 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.

D C Cooper FCA (Senior Statutory Auditor)
for and on behalf of Cooper Adams Ltd
Chartered Accountants
and Statutory Auditors
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

24 October 2024

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	506	9,257	9,763	1,898
Charitable activities	4				
Grant income		1,424	112,181	113,605	101,935
Provision of services		124,615	779,876	904,491	670,428
Other trading activities	3	-	-	-	16,585
Other income		-	33,073	33,073	15,208
Total		126,545	934,387	1,060,932	806,054
EXPENDITURE ON					
Raising funds	5	4,387	9,346	13,733	15,103
Charitable activities	6				
Provision of support		203,506	973,434	1,176,940	764,218
Other		1,410	4,952	6,362	4,821
Total		209,303	987,732	1,197,035	784,142
NET INCOME/(EXPENDITURE)		(82,758)	(53,345)	(136,103)	21,912
RECONCILIATION OF FUNDS					
Total funds brought forward		97,816	209,739	307,555	285,643
TOTAL FUNDS CARRIED FORWARD		15,058	156,394	171,452	307,555

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	12,585	26,557
CURRENT ASSETS			
Stocks	12	3,471	-
Debtors	13	218,955	169,548
Cash at bank and in hand		84,932	157,211
		307,358	326,759
CREDITORS			
Amounts falling due within one year	14	(148,491)	(45,761)
NET CURRENT ASSETS		158,867	280,998
TOTAL ASSETS LESS CURRENT LIABILITIES		171,452	307,555
NET ASSETS		171,452	307,555
FUNDS	17		
Unrestricted funds:			
General fund		15,059	97,816
Restricted funds:			
Restricted		156,393	209,739
TOTAL FUNDS		171,452	307,555

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2024 and were signed on its behalf by:

Cllr C D Parrott - Trustee

D. D. Harvey

Mr D Harvey - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(103,313)	(44,630)
Net cash used in operating activities		(103,313)	(44,630)
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,216)	(1,885)
Sale of tangible fixed assets		40,250	15,208
Net cash provided by investing activities		31,034	13,323
Change in cash and cash equivalents in the reporting period		(72,279)	(31,307)
Cash and cash equivalents at the beginning of the reporting period		157,211	188,518
Cash and cash equivalents at the end of the reporting period		84,932	157,211

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(136,103)	21,912
Adjustments for:		
Depreciation charges	16,011	14,243
Profit on disposal of fixed assets	(33,073)	(15,208)
Increase in stocks	(3,471)	-
Increase in debtors	(49,407)	(14,019)
Increase/(decrease) in creditors	102,730	(51,558)
Net cash used in operations	(103,313)	(44,630)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	157,211	(72,279)	84,932
	157,211	(72,279)	84,932
Total	157,211	(72,279)	84,932

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	-	12.5% straight line
Equipment	-	33% straight line

Assets costing £250 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	9,763	1,898

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Agency fees	-	16,585

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Incoming resources from charitable activities	Grant income	113,605	101,935
Incoming resources from charitable activities	Provision of services	904,491	670,428
		1,018,096	772,363

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Publicity and promotions	13,733	15,103

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Provision of support	1,176,940

7. SUPPORT COSTS

	Management
	£
Other resources expended	6,362

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	16,011	14,243
Surplus on disposal of fixed assets	(33,073)	(15,208)
Audit fees	6,300	4,650

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Expenses totalling £Nil were reimbursed to Nil trustees (2023: £Nil reimbursed to Nil trustees) .

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	648,869	475,632
Social security costs	35,854	24,319
Other pension costs	26,327	18,315
	711,050	518,266

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

	2024	2023
Average number of full time equivalents:	19	15

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

11. TANGIBLE FIXED ASSETS

	Motor vehicles	Equipment	Totals
	£	£	£
COST			
At 1 April 2023	261,719	25,219	286,938
Additions	-	9,216	9,216
Disposals	(78,680)	-	(78,680)
At 31 March 2024	183,039	34,435	217,474
DEPRECIATION			
At 1 April 2023	236,844	23,537	260,381
Charge for year	11,886	4,125	16,011
Eliminated on disposal	(71,503)	-	(71,503)
At 31 March 2024	177,227	27,662	204,889
NET BOOK VALUE			
At 31 March 2024	5,812	6,773	12,585
At 31 March 2023	24,875	1,682	26,557

 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

12. STOCKS

	2024	2023
	£	£
Stocks	3,471	-

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	215,113	167,104
Prepayments and accrued income	3,842	2,444
	218,955	169,548

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	20,358	5,675
VAT	17,389	1,230
Other creditors	14,017	-
Accruals and deferred income	96,727	38,856
	148,491	45,761

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	79,531	60,781
Between one and five years	150,697	117,729
	230,228	178,510

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	10,805	1,780	12,585	26,557
Current assets	40,905	266,453	307,358	326,759
Current liabilities	(36,651)	(111,840)	(148,491)	(45,761)
	15,059	156,393	171,452	307,555

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS

	Balance bf 01/04/23	Incoming Resources	Resources Expended	FundTransf ers	Balance cf 31/03/24
Unrestricted Funds	97,816	126,545	(209,303)	-	15,058
Restricted Funds					
Back & 4th	181,587	624,175	(662,122)	-	143,640
Housing	9,470	74,310	(78,578)		5,202
Interim Parish Plan	2,059	-	-		2,059
RSPC Funding	1,553	-	-		1,553
Warm Hubs	15,070	193,910	(205,880)	-	3,100
Defra Funding		37,635	(37,635)	-	-
Defra Rural Housing Enabler Programme	-	4,357	(3,517)	-	840
Total Restricted Funds	209,739	934,387	(987,732)	-	156,394

Back and 4th Fund
The fund operates a shopping service, group minibus hire and a number of County Council bus contracts. The minibuses are operated under a Section 19 permit and as such are operated "not-for-profit".

Housing
This fund employs Rural Housing Enablers who provide advice and practical support to give advice on what is (and what isn't) achievable in a community to provide new homes. It helps the community to assess the local need for new homes, usually through a Housing Needs Surveys, as well as helping the community to identify possible locations for new homes and negotiate with landowners.

Interim Parish Plan
This fund was developed to help provide grants to parish plan groups in the county.

RSCP Funding
This fund was also developed to help provide grants to parish plan groups in the county

Warm Hubs
A grant made by Cadent, the UKs largest gas distribution network, for the operation of a Warm Hubs project. Warm Hubs are places within the local community where people can be assured of finding a safe, warm and friendly environment in which to enjoy refreshments, social activity, information and advice and the company of other people.

Defra Funding
Grant funding for the ACRE Network for the provision of local strategic support to rural communities, sharing learning on sustainable funding models and providing access to local intelligence.

Defra Housing Enabler Programme
Grant funding for rural housing enabling activity in Warwickshire to supplement the existing RHE project work. Part of a national programme of rural housing activity funded by Defra in 2024/25.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,763	1,898
Other trading activities		
Agency fees	-	16,585
Charitable activities		
Incoming resources from charitable activities	1,018,096	772,363
Other income		
Gain on sale of tangible fixed assets	33,073	15,208
Total incoming resources	1,060,932	806,054
EXPENDITURE		
Raising donations and legacies		
Publicity and promotions	13,733	15,103
Charitable activities		
Wages	648,869	475,632
Social security	35,854	24,319
Pensions	26,327	18,315
Back and 4th vehicle costs	170,476	127,622
Staff training	1,718	4,198
Recruitment and volunteer expenses	6,562	6,711
Depreciation of tangible fixed assets	16,011	14,242
Equipment lease	521	170
Consultancy and contractors	3,624	6,851
Travel and subsistence	9,652	8,666
Warm Hubs direct costs	79,607	17,780
CFF - direct costs	96,704	-
Housing - direct costs	2,402	14,637
Insurance	1,583	1,688
Stationery	3,498	2,764
Computer expenses	11,164	3,399
Telephone	5,073	5,254
Rent, light and heat	44,733	19,408
Defra direct costs	12,562	12,562
	1,176,940	764,218
Support costs		
Management		
Accountancy	6,300	4,650
Board expenses	62	171
	6,362	4,821
Total resources expended	1,197,035	784,142
Net (expenditure)/income	(136,103)	21,912

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03930819 (England and Wales)
REGISTERED CHARITY NUMBER: 1081017

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

WARWICKSHIRE RURAL COMMUNITY COUNCIL

Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

The Directors, who are also trustees of the charity, present their annual report and the financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Charity objectives

The objective of the Company is to encourage those living in rural Warwickshire to develop their communities, retain and improve services and, through self-help, strengthen the social structure of villages and small towns.

Policies adopted to achieve objectives

Warwickshire Rural Community Council can give advice, information and facilitate small grants to initiate projects and, through its liaison network with statutory and voluntary bodies is able to put individuals and groups with particular challenges in touch with one another.

Objectives and aims for the public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Review

Rev. Viv Baldwin joined the WRCC Board of Trustees over 20 years ago, originally representing the Coventry Diocese. After seven years as Chair of the Board, Viv stepped down in November 2022 as she was relocating to South Wales. Viv's tenure as Chair of the Board of Trustees included our 80th-anniversary celebrations and the Coronavirus pandemic. WRCC is indebted to Viv for all her work and representation and wishes her well for her new life in Wales.

The WRCC Board of Trustees initiated a new strategic plan, highlighting several developments for existing projects and chose to invest reserves in a new meals-on-wheels service for Warwickshire. The Board reviewed the finance procedures in August 2022 and further developed the partnership with VASA - a local charity offering community transport, volunteering and day centre services. This partnership included delivering a booking service for the IndieGo demand responsive rural bus service for Rugby Borough.

In response to the energy crises during the winter of 2022/23, WRCC secured additional funding from Cadent and Warwickshire County Council to offer grant support to organisations and venues to set up Winter Warm Hubs. These hubs offered local people a warm and safe place to go during the colder months whilst providing a source of advice and support with energy costs and personal warmth. WRCC supported 92 Winter Warm Hubs across Warwickshire and Solihull. An estimated 27,000 visits to hubs occurred over the winter.

The WRCC Energy syndicate could not operate in March and April 2022 due to severe oil price increases. Though no syndicate orders were placed during this period, staff contacted vulnerable members to ensure people were safe and warm. For the remainder of the year, the syndicate ordered over 750,000 litres of oil for members and saved over £49,000 compared to average prices at the time of each order. With the national focus on gas and electricity costs, WRCC highlighted the impact of rising oil prices and ensured help for oil users was included in local authority support.

WRCC delivered Housing Needs Surveys in 12 communities in South Warwickshire. WRCC has engaged with housing associations resulting in 3 planning applications for small developments of rural affordable homes. During the year, Warwickshire Rural Housing Association were able to complete a scheme of 7 eco-friendly homes in Bearley because of our work in that community.

Community transport bookings have still not fully recovered after the pandemic lockdowns. 261 bookings delivered 6208 individual passenger journeys during the year, but numbers have been growing steadily. Though several home-to-school contracts ended in July 2022, WRCC was able to win new contracts to retain all existing drivers and passenger assistants. Due to the financial resilience of WRCC, the organisation was able to respond positively to the change in the recommended practice for calculating annual leave for part-year workers and paid arrears to those staff affected.

WRCC is seeking to improve its sustainability and reduce the impact of its activities on the environment. Though fully electric vehicles remain out of reach, the organisation is replacing its minibus fleet with the latest Euro 6 emissions standard vehicles and has chosen hybrid vehicles for the meals-on-wheels service. In recent years, WRCC has reduced its accommodation and embraced hybrid working arrangements for staff. WRCC remains a champion of reducing energy use through its Rural Housing Enabling and Warm Hubs work.

Having originally helped to set up the Warwickshire & West Midlands Association of Local Councils (WALC), WRCC was proud to see WALC finally become truly independent during 2022/23. WALC now have their own premises and employs its staff directly. We wish them well and look forward to working closely with them in the future.

FINANCIAL REVIEW

Investment policy

The company may borrow or raise money for the objects of the company on such terms and security as may be thought fit by the Trustees and invest the monies of the company not immediately required for its purposes in investments, securities or property.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

On 2 March 2023, the Board of Trustees resolved to amend the WRCC Reserves Policy. In the future, WRCC will aim to hold the equivalent of 3-month's operating costs in reserve.

For the 2022/23 financial year, 3-month's operating costs equated to £196,000. The level or reserves held at the end of March 2023 were £307,555.

WRCC Trustees have therefore decided to invest surplus reserves in new service development during 2023/24.

FUTURE PLANS

WRCC's vision is:

WRCC seeks to ensure Warwickshire communities are thriving, vibrant and sustainable - places where people want to live and work.

WRCC's mission is to:

- tackle rural disadvantage
- support and empower communities
- deliver efficient and cost-effective services

WRCC Trustees have decided to invest a proportion of reserve funds in the development of a meals-on-wheels service in Warwickshire. The new service will provide a hot meal delivered to customer homes for up to 365 days per year. The service will also offer a safe and well check, enabling people to continue to live in their own homes and providing valuable reassurance to relatives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee.

Recruitment and appointment of new directors

Under the requirements of the Memorandum and Articles the Board comprises up to six elected members plus up to four nominated representatives of significant stakeholder organisations co-opted annually and the Honorary Officers. The Honorary Officers are elected annually at the AGM. The elected members retire by rotation every three years and are eligible for re-election at the AGM.

Potential members of the Board are recruited through personal contacts and by requests sent with the AGM papers, targeting people with experience, interests and relevant skills in rural communities and their development. Skills audits of Board members are undertaken to ensure a well-informed and diverse Board. Training opportunities are offered to develop members' skills and knowledge.

Organisational structure

Major policy decisions are all subject to approval by the Board.

The Chief Executive Officer is appointed by the trustees and is responsible for all work related activities and supervising the work of field and project related staff as well as finance, administration and personnel issues and management of other administrative staff.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors' Induction
New Board members are issued with an information pack containing information about the organisation, and their responsibilities as Directors and Charity Trustees. The Chair and the Chief Officer are available to answer any questions and offer further explanations that new members have.

Directors and their interests
The members of the board of management (as detailed above) acted as directors and trustees.
No director has any beneficial interest in the charitable company. All directors are members of the company and guarantee to contribute £1 in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03930819 (England and Wales)

Registered Charity number
1081017

Registered office
Room 0.04 Prince Philip Building
Warwick Univesity
Wellesbourne Campus
Wellesbourne
Warwickshire
CV35 9EF

Trustees
Mr T Cox Honorary President
Lord Lieutenant of Warwickshire
Dr J Bland Honorary Vice President
Revd V L Baldwin (resigned 10.11.22)
Cllr R Weaver BEM Vice Chair
Mr D Harvey
Mr M Rigby
Ms S Schlee (resigned 11.7.23)
Cllr C D Parrott Chair (appointed 8.6.22)
Mr G J Prince (appointed 10.11.22)

Independent Examiner
David Cooper FCA
Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

Chief Executive Officer
Mr K Slater

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:

Cllr C D Parrott - Trustee

Independent examiner's report to the trustees of Warwickshire Rural Community Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

David Cooper FCA

Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

14 December 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20	1,878	1,898	12,062
Charitable activities	4				
Grant income		7,500	94,435	101,935	89,635
Provision of services		27,614	642,814	670,428	589,175
Other trading activities	3	16,585	-	16,585	76,631
Other income		-	15,208	15,208	-
Total		51,719	754,335	806,054	767,503
EXPENDITURE ON					
Raising funds	5	1,481	13,622	15,103	6,170
Charitable activities	6				
Provision of support		29,089	735,129	764,218	705,040
Other		1,273	3,548	4,821	4,610
Total		31,843	752,299	784,142	715,820
NET INCOME		19,876	2,036	21,912	51,683
RECONCILIATION OF FUNDS					
Total funds brought forward		77,940	207,703	285,643	233,960
TOTAL FUNDS CARRIED FORWARD		97,816	209,739	307,555	285,643

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	26,557	38,915
CURRENT ASSETS			
Debtors	12	169,548	155,529
Cash at bank and in hand		157,211	188,518
		326,759	344,047
CREDITORS			
Amounts falling due within one year	13	(45,761)	(97,319)
NET CURRENT ASSETS		280,998	246,728
TOTAL ASSETS LESS CURRENT LIABILITIES		307,555	285,643
NET ASSETS		307,555	285,643
FUNDS	16		
Unrestricted funds:			
General fund		97,816	77,940
Restricted funds:			
Restricted		209,739	207,703
TOTAL FUNDS		307,555	285,643

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2023 and were signed on its behalf by:

Cllr C D Parrott - Trustee

Mr D Harvey - Trustee

STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(44,630)	36,682
Net cash (used in)/provided by operating activities		(44,630)	36,682
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,885)	(1,435)
Sale of tangible fixed assets		15,208	-
Net cash provided by/(used in) investing activities		13,323	(1,435)
Change in cash and cash equivalents in the reporting period		(31,307)	35,247
Cash and cash equivalents at the beginning of the reporting period		188,518	153,271
Cash and cash equivalents at the end of the reporting period		157,211	188,518

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	21,912	51,683
Adjustments for:		
Depreciation charges	14,243	14,023
Profit on disposal of fixed assets	(15,208)	-
Increase in debtors	(14,019)	(89,595)
(Decrease)/increase in creditors	(51,558)	60,571
Net cash (used in)/provided by operations	(44,630)	36,682

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	188,518	(31,307)	157,211
	188,518	(31,307)	157,211
Total	188,518	(31,307)	157,211

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	-	12.5% straight line
Computer equipment	-	33% straight line

Assets costing £250 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,898	5,012
Government Covid-19 grants	-	7,050
	1,898	12,062

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Agency fees	16,585	76,631

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Incoming resources from charitable activities	Grant income	101,935	89,635
Incoming resources from charitable activities	Provision of services	670,428	589,175
		772,363	678,810

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Publicity and promotions	15,103	6,170

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Provision of support	764,218

7. SUPPORT COSTS

	Management £
Other resources expended	4,821

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	14,243	14,023
Surplus on disposal of fixed assets	(15,208)	-
Independent examiner fees	4,650	4,400

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Expenses totalling £Nil were reimbursed to Nil trustees (2022: £Nil reimbursed to Nil trustees) .

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	475,632	420,898
Social security costs	24,319	18,239
Other pension costs	18,315	13,885
	518,266	453,022

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

	2023	2022
Average number of full time equivalents:	15	16

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

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	306,719	23,334	330,053
Additions	-	1,885	1,885
Disposals	(45,000)	-	(45,000)
At 31 March 2023	261,719	25,219	286,938
DEPRECIATION			
At 1 April 2022	269,406	21,732	291,138
Charge for year	12,438	1,805	14,243
Eliminated on disposal	(45,000)	-	(45,000)
At 31 March 2023	236,844	23,537	260,381
NET BOOK VALUE			
At 31 March 2023	24,875	1,682	26,557
At 31 March 2022	37,313	1,602	38,915

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	167,104	147,194
Prepayments and accrued income	2,444	8,335
	169,548	155,529

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	5,675	37,464
VAT	1,230	3,568
Other creditors	-	9,263
Accruals and deferred income	38,856	47,024
	45,761	97,319

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	60,781	60,781
Between one and five years	117,729	178,510
	178,510	239,291

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	12,828	13,729	26,557	38,915
Current assets	86,843	239,916	326,759	344,047
Current liabilities	(1,855)	(43,906)	(45,761)	(97,319)
	97,816	209,739	307,555	285,643

16. MOVEMENT IN FUNDS

	Balance bf 01/04/22	**Incoming Resources**	**Resources Expended**	**FundTransfers**	**Balance cf 31/03/23**
Unrestricted Funds	**77,940**	**51,719**	**(31,843)**	**-**	**97,816**
Restricted Funds					
Back & 4th	172,769	557,633	(548,815)	-	181,587
Rugby Good Neighbour Scheme	2,500	-	-	(2500)	-
Housing	12,850	51,805	(55,185)		9,470
Interim Parish Plan	2,059	-	-		2,059
RSPC Funding	1,643	-	(90)		1,553
Warm Hubs	15,972	107,262	(110,664)	2,500	15,070
Defra Funding	-	37,635	(37,635)	-	-
Total Restricted Funds	**207,703**	**754,335**	**(752,299)**	**-**	**209,739**

Back and 4th Fund
The fund operates a shopping service, group minibus hire and a number of County Council bus contracts. The minibuses are operated under a Section 19 permit and as such are operated "not-for-profit".

Rugby Good Neighbour Scheme
A fund held for the development of good neighbour scheme pilot projects in Rugby Borough.

Housing
This fund employs Rural Housing Enablers who provide advice and practical support to give advice on what is (and what isn't) achievable in a community to provide new homes. It helps the community to assess the local need for new homes, usually through a Housing Needs Surveys, as well as helping the community to identify possible locations for new homes and negotiate with landowners.

Interim Parish Plan
This fund was developed to help provide grants to parish plan groups in the county.

RSCP Funding
This fund was also developed to help provide grants to parish plan groups in the county

Warm Hubs
A grant made by Cadent, the UKs largest gas distribution network, for the operation of a Warm Hubs project. Warm Hubs are places within the local community where people can be assured of finding a safe, warm and friendly environment in which to enjoy refreshments, social activity, information and advice and the company of other people.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Defra Funding
Grant funding for the ACRE Network for the provision of local strategic support to rural communities, sharing learning on sustainable funding models and providing access to local intelligence.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,898	5,012
Government Covid-19 grants	-	7,050
	1,898	12,062
Other trading activities		
Agency fees	16,585	76,631
Charitable activities		
Incoming resources from charitable activities	772,363	678,810
Other income		
Gain on sale of tangible fixed assets	15,208	-
Total incoming resources	806,054	767,503
EXPENDITURE		
Raising donations and legacies		
Publicity and promotions	15,103	6,170
Charitable activities		
Wages	475,632	420,898
Social security	24,319	18,239
Pensions	18,315	13,885
Back and 4th vehicle costs	127,622	120,237
Staff training	4,198	1,925
Recruitment and volunteer expenses	6,711	5,286
Depreciation of tangible fixed assets	14,242	16,313
Equipment lease	170	168
Consultancy and contractors	6,851	8,008
Travel and subsistence	8,666	3,575
Warm Hubs direct costs	17,780	47,533
Housing - direct costs	14,637	6,114
Insurance	1,688	1,659
Stationery	2,764	1,572
Computer expenses	3,399	2,317
Telephone	5,254	3,967
Rent, light and heat	19,408	20,782
Defra direct costs	12,562	12,562
	764,218	705,040
Support costs		
Management		
Accountancy	4,650	4,400
Board expenses	171	210
	4,821	4,610

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
Total resources expended	784,142	715,820
Net income	21,912	51,683

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03930819 (England and Wales)
REGISTERED CHARITY NUMBER: 1081017

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

WARWICKSHIRE RURAL COMMUNITY COUNCIL

Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

The Directors, who are also trustees of the charity, present their annual report and the financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 (FRS 102) in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Charity objectives

The objective of the Company is to encourage those living in rural Warwickshire to develop their communities, retain and improve services and, through self-help, strengthen the social structure of villages and small towns.

Policies adopted to achieve objectives

Warwickshire Rural Community Council can give advice, information and facilitate small grants to initiate projects and, through its liaison network with statutory and voluntary bodies is able to put individuals and groups with particular challenges in touch with one another.

Objectives and aims for the public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE
Review

Coronavirus has had a profound effect on communities. Arguably, this has been greater in rural communities where services are not available and there is a lack of public transport. However, if the last 18 months have demonstrated anything, it is how communities come together to care for each other. There are countless examples of community action in Warwickshire and Solihull, notably to support vulnerable people. Though some of these mutual aid groups have now faded away, many have left a legacy of community organising and resilience that will benefit residents for years to come.

WRCC has attempted to maintain services during the pandemic and offer new support where possible. During the first lockdown period, volunteer car schemes were unable to operate, meaning some vulnerable residents with essential hospital appointments could not access travel. Social distancing was possible within minibuses, so we put WRCC vehicles to use to deliver 118 journeys to hospitals across the West Midlands to access cancer care and other essential medical services. WRCC Back & 4th maintained its home-to-school services through very challenging circumstances, but community bookings stopped in March 2020 and are yet to return in any meaningful numbers.

We reached agreement with Cadent to start the Warm Hubs project in November 2020. This project led to the launch of Warwickshire's first Warm Hub at Shotteswell Village Hall in December. Lockdown prevented the community from meeting in person, so 128 breakfasts were delivered throughout the village by Cadent, WRCC and even the local MP, Jeremy Wright. Shotteswell Warm Hub has continued to operate and offers monthly breakfast events with an energy theme.

Lockdown of community facilities prevented the initiation of more Warm Hubs, so WRCC worked with Cadent and VASA to develop a new concept: the Mobile Warm Hub. We converted an existing WRCC minibus to include a small kitchen area and seating arranged to provide a meeting space. The Mobile Warm Hub has then visited locations throughout the county, encouraging community action and hopefully resulting in more traditional Warm Hubs. In reality, the inside of the vehicle has been little used and groups of residents have made use of chairs, tables, an awning and a gazebo to meet outdoors for tea, coffee and mutual support. The response to this project has been amazing and we look forward to it growing during the coming year.

WRCC continued to operate the WRCC Energy oil buying syndicate throughout the year. A reliable source of heating oil has been essential to vulnerable residents, especially whilst shielding. The pandemic has negatively impacted both WRCC and oil suppliers. It hasn't been plain sailing, but we managed to fulfil 1,400 orders for nearly 1.1 million litres of kerosene during the year, saving members over £55,000 against average prices.

Rural Housing Enabling slowed during lockdown as parish council meetings were delayed or held online and site meetings were impossible. Housing needs surveys were still completed for 10 parishes, identifying a need for 120 affordable homes. No developments were completed during the year due to COVID, but a scheme was started in one community.

Village and Community Halls were asked to adhere to a diverse, complicated and often contradictory guidance throughout the pandemic. The load on volunteer management committees has been immense, but WRCC has worked hard to support them. We distributed the excellent ACRE COVID-19 Information Sheet and helped interpret the rules and regulations. WRCC ran many online training and support sessions and answered hundreds of telephone and e-mail enquiries from management committee members. WRCC has now partnered with the RCC in Leicestershire & Rutland to launch the Halls Together service. This service has significantly improved the quality of advice available to halls in Warwickshire & Solihull. We launched our village halls membership scheme at the end of the year, attracting 55 halls to become members.

WRCC itself has changed significantly during 2020/21. Working from home has been embraced by staff, resulting in a significant downsizing of office space. We introduced an online telephony system and migrated to Microsoft365. Several key staff have chosen to leave WRCC during the year for other employment or training and have not been replaced where services were curtailed. This has lead to significant savings, but recovery is now challenging.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

WRCC has also benefitted from government COVID support during the year. Up to five staff have been furloughed under the Coronavirus Job Retention Scheme. CJRS has only applied to staff funded by non-government income sources, normally primary purpose trading, and has resulted in CJRS income of £26,711. Additionally, WRCC has applied for Additional Restrictions lockdown grants and received £24,312 during the year. Though WRCC lost a forecast £66,000 income due to COVID-19 during 2020/21, these grants and savings on staff costs have led to a positive financial result for the year.

FINANCIAL REVIEW

Investment policy

The company may borrow or raise money for the objects of the company on such terms and security as may be thought fit by the Trustees and invest the monies of the company not immediately required for its purposes in investments, securities or property.

Reserves policy

The Board of Trustees recognise that restricted funds are committed to planned expenditure or are restricted to use within the community transport project due to the permit regime under which the project operates.

Trustees have examined our policy with regard to unrestricted reserves and determined to hold a level of reserves to be able to cover the charity's unrestricted commitments in the event of a significant reduction in funding. These commitments are listed as follows:

Accommodation lease	£ 4,869
Other lease commitments	£ 7,100
Employment costs	£ 23,266
Professional fees	£ 12,000
TOTAL	£ 47,235

Current unrestricted reserves at 31 March 2021 are £76,856.

FUTURE PLANS

WRCC's vision is:

WRCC seeks to ensure Warwickshire communities are thriving, vibrant and sustainable - places where people want to live and work.

WRCC's mission is to:

- tackle rural disadvantage
- support and empower communities
- deliver efficient and cost-effective services

WRCC is planning to develop new and existing services and improve communication with both current and potential beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new directors
Under the requirements of the Memorandum and Articles the Board comprises up to six elected members plus up to four nominated representatives of significant stakeholder organisations co-opted annually and the Honorary Officers. The Honorary Officers are elected annually at the AGM. The elected members retire by rotation every three years and are eligible for re-election at the AGM.

Potential members of the Board are recruited through personal contacts and by requests sent with the AGM papers, targeting people with experience, interests and relevant skills in rural communities and their development. Skills audits of Board members are undertaken to ensure a well-informed and diverse Board. Training opportunities are offered to develop members' skills and knowledge.

Organisational structure
Major policy decisions are all subject to approval by the Board.

The Chief Executive Officer is appointed by the trustees and is responsible for all work related activities and supervising the work of field and project related staff as well as finance, administration and personnel issues and management of other administrative staff.

Directors' Induction
New Board members are issued with an information pack containing information about the organisation, and their responsibilities as Directors and Charity Trustees. The Chair and the Chief Officer are available to answer any questions and offer further explanations that new members have.

Directors and their Interests
The members of the board of management (as detailed above) acted as directors and trustees.
No director has any beneficial interest in the charitable company. All directors are members of the company and guarantee to contribute £1 in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03930819 (England and Wales)

Registered Charity number
1081017

Registered office
Room 0.04 Prince Philip Building
Warwick Univesity
Wellesbourne Campus
Wellesbourne
Warwickshire
CV35 9EF

Trustees

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
David Cooper FCA
Institute of Chartered Accountants in England and Wales
Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

Chief Executive Officer
Mr K Slater

Approved by order of the board of trustees on 9 September 2021 and signed on its behalf by:

Revd V L Baldwin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARWICKSHIRE RURAL COMMUNITY COUNCIL

Independent examiner's report to the trustees of Warwickshire Rural Community Council ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

David Cooper FCA
Institute of Chartered Accountants in England and Wales
Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

9 September 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,775	19,881	54,656	96
Charitable activities	4				
Grant income		38,635	46,000	84,635	126,514
Provision of services		14,365	414,774	429,139	559,083
Other trading activities	3	69,647	-	69,647	63,066
Total		157,422	480,655	638,077	748,759
EXPENDITURE ON					
Raising funds	5	2,259	5,114	7,373	10,647
Charitable activities	6				
Provision of support		128,751	446,390	575,141	733,329
Other		4,090	12	4,102	4,245
Total		135,100	451,516	586,616	748,221
NET INCOME		22,322	29,139	51,461	538
RECONCILIATION OF FUNDS					
Total funds brought forward		54,534	127,965	182,499	181,961
TOTAL FUNDS CARRIED FORWARD		76,856	157,104	233,960	182,499

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	51,503	63,634
CURRENT ASSETS			
Debtors	12	65,934	59,938
Cash at bank and in hand		153,271	72,633
		219,205	132,571
CREDITORS			
Amounts falling due within one year	13	(36,748)	(13,706)
NET CURRENT ASSETS		182,457	118,865
TOTAL ASSETS LESS CURRENT LIABILITIES		233,960	182,499
NET ASSETS		233,960	182,499
FUNDS	16		
Unrestricted funds:			
General fund		76,856	54,534
Restricted funds:			
Restricted		157,104	127,965
TOTAL FUNDS		233,960	182,499

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2021 and were signed on its behalf by:

Revd V L Baldwin - Trustee

Mr D Harvey - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	82,572	41,199
Net cash provided by operating activities		82,572	41,199
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,934)	(2,169)
Net cash used in investing activities		(1,934)	(2,169)
Cash flows from financing activities			
Capital repayments in year		-	(29,425)
Net cash provided by/(used in) financing activities		-	(29,425)
Change in cash and cash equivalents in the reporting period		80,638	9,605
Cash and cash equivalents at the beginning of the reporting period		72,633	63,028
Cash and cash equivalents at the end of the reporting period		153,271	72,633

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	51,461	538
Adjustments for:		
Depreciation charges	14,065	42,222
(Increase)/decrease in debtors	(5,996)	10,861
Increase/(decrease) in creditors	23,042	(12,422)
Net cash provided by operations	82,572	41,199

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	72,633	80,638	153,271
	72,633	80,638	153,271
Total	72,633	80,638	153,271

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	-	12.5% straight line
Computer equipment	-	33% straight line

Assets costing £250 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	633	96
Government Covid-19 grants	54,023	-
	54,656	96

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Agency fees	69,647	63,066

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Incoming resources from charitable activities	Grant income	84,635	126,514
Incoming resources from charitable activities	Provision of services	429,139	559,083
		513,774	685,597

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Publicity and promotions	7,373	10,647

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Provision of support	575,141

7. SUPPORT COSTS

	Management
	£
Other resources expended	4,102

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	14,065	42,222
Independent examiner fees	4,100	4,050

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Expenses totalling £Nil were reimbursed to Nil trustees (2020: £288 reimbursed to 1 trustee) .

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	396,441	469,964
Social security costs	15,924	19,973
Other pension costs	12,490	15,435
	424,855	505,372

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

	2021	2020
Average number of full time equivalents:	15	20

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

11. TANGIBLE FIXED ASSETS

	Motor vehicles	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2020	321,719	19,965	341,684
Additions	-	1,934	1,934
At 31 March 2021	321,719	21,899	343,618
DEPRECIATION			
At 1 April 2020	259,531	18,519	278,050
Charge for year	12,437	1,628	14,065
At 31 March 2021	271,968	20,147	292,115
NET BOOK VALUE			
At 31 March 2021	49,751	1,752	51,503
At 31 March 2020	62,188	1,446	63,634

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	55,866	52,150
Other debtors	-	1,144
VAT	1,337	2,752
Prepayments and accrued income	8,731	3,892
	65,934	59,938

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	11,553	2,984
Other creditors	6,471	6,399
Accruals and deferred income	18,724	4,323
	36,748	13,706

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	62,499	28,637
Between one and five years	239,291	55,975
	301,790	84,612

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	23,375	28,128	51,503	63,634
Current assets	62,702	156,503	219,205	132,571
Current liabilities	(9,221)	(27,527)	(36,748)	(13,706)
	76,856	157,104	233,960	182,499

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS

	Balance bf 01/04/20	Incoming Resources	Resources Expended	Balance cf 31/03/21
Unrestricted Funds	**54,534**	**157,422**	**(135,100)**	**76,856**
Restricted Funds				
Back & 4th	87,802	432,187	(395,404)	124,585
Rugby Good Neighbour Scheme	2,500	-	-	2,500
Housing	1,998	48,468	(44,529)	5,937
Volunteer Recruitment	1,130	-	-	1,130
Interim Parish Plan	2,059	-	-	2,059
RSPC Funding	1,643	-	-	1,643
Warm Hubs	30,833	-	(11,583)	19,250
Total Restricted Funds	**127,965**	**480,655**	**(451,516)**	**157,104**

Back and 4th Fund
The fund operates a shopping service, group minibus hire and a number of County Council bus contracts. The minibuses are operated under a Section 19 permit and as such are operated "not-for-profit".

Rugby Good Neighbour Scheme
A fund held for the development of good neighbour scheme pilot projects in Rugby Borough.

Housing
This fund employs Rural Housing Enablers who provide advice and practical support to give advice on what is (and what isn't) achievable in a community to provide new homes. It helps the community to assess the local need for new homes, usually through a Housing Needs Surveys, as well as helping the community to identify possible locations for new homes and negotiate with landowners.

Volunteer Recruitment Fund
A small fund granted by Warwkicshire County Council Public Health to enable the recruitment of volunteer drivers.

Interim Parish Plan
This fund was developed to help provide grants to parish plan groups in the county.

RSCP Funding
This fund was also developed to help provide grants to parish plan groups in the county

Warm Hubs
A grant made by Cadent, the UKs largest gas distribution network, for the operation of a Warm Hubs project. Warm Hubs are places within the local community where people can be assured of finding a safe, warm and friendly environment in which to enjoy refreshments, social activity, information and advice and the company of other people.

continued...

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	633	96
Government Covid-19 grants	54,023	-
	54,656	96
Other trading activities		
Agency fees	69,647	63,066
Charitable activities		
Incoming resources from charitable activities	513,774	685,597
Total incoming resources	638,077	748,759
EXPENDITURE		
Raising donations and legacies		
Publicity and promotions	7,373	10,647
Charitable activities		
Wages	396,441	469,964
Social security	15,924	19,973
Pensions	12,490	15,435
Back and 4th vehicle costs	77,067	112,333
Staff training	2,821	1,870
Recruitment and volunteer expenses	1,420	3,871
Depreciation of tangible fixed assets	14,065	42,224
Equipment lease	1,773	1,897
Consultancy and contractors	9,243	11,202
Travel and subsistence	3,203	11,025
Oil syndicate - direct costs	3,373	1,800
Housing - direct costs	(162)	6,153
Insurance	1,623	1,600
Stationery	3,176	3,543
Computer expenses	3,570	2,146
Telephone	3,669	3,203
Rent, light and heat	25,445	25,090
	575,141	733,329
Support costs		
Management		
Accountancy	4,100	3,252
Board expenses	2	993
	4,102	4,245
Total resources expended	586,616	748,221
Net income	51,461	538

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03930819 (England and Wales)
REGISTERED CHARITY NUMBER: 1081017

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

WARWICKSHIRE RURAL COMMUNITY COUNCIL

Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

The Directors, who are also trustees of the charity, present their annual report and the financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 (FRS 102) in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Charity objectives

The objective of the Company is to encourage those living in rural Warwickshire to develop their communities, retain and improve services and, through self-help, strengthen the social structure of villages and small towns.

Policies adopted to achieve objectives

Warwickshire Rural Community Council can give advice, information and facilitate small grants to initiate projects and, through its liaison network with statutory and voluntary bodies is able to put individuals and groups with particular challenges in touch with one another.

Objectives and aims for the public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE
Review

Coronavirus has had a profound effect on communities. Arguably, this has been greater in rural communities where services are not available and there is a lack of public transport. However, if the last 18 months have demonstrated anything, it is how communities come together to care for each other. There are countless examples of community action in Warwickshire and Solihull, notably to support vulnerable people. Though some of these mutual aid groups have now faded away, many have left a legacy of community organising and resilience that will benefit residents for years to come.

WRCC has attempted to maintain services during the pandemic and offer new support where possible. During the first lockdown period, volunteer car schemes were unable to operate, meaning some vulnerable residents with essential hospital appointments could not access travel. Social distancing was possible within minibuses, so we put WRCC vehicles to use to deliver 118 journeys to hospitals across the West Midlands to access cancer care and other essential medical services. WRCC Back & 4th maintained its home-to-school services through very challenging circumstances, but community bookings stopped in March 2020 and are yet to return in any meaningful numbers.

We reached agreement with Cadent to start the Warm Hubs project in November 2020. This project led to the launch of Warwickshire's first Warm Hub at Shotteswell Village Hall in December. Lockdown prevented the community from meeting in person, so 128 breakfasts were delivered throughout the village by Cadent, WRCC and even the local MP, Jeremy Wright. Shotteswell Warm Hub has continued to operate and offers monthly breakfast events with an energy theme.

Lockdown of community facilities prevented the initiation of more Warm Hubs, so WRCC worked with Cadent and VASA to develop a new concept: the Mobile Warm Hub. We converted an existing WRCC minibus to include a small kitchen area and seating arranged to provide a meeting space. The Mobile Warm Hub has then visited locations throughout the county, encouraging community action and hopefully resulting in more traditional Warm Hubs. In reality, the inside of the vehicle has been little used and groups of residents have made use of chairs, tables, an awning and a gazebo to meet outdoors for tea, coffee and mutual support. The response to this project has been amazing and we look forward to it growing during the coming year.

WRCC continued to operate the WRCC Energy oil buying syndicate throughout the year. A reliable source of heating oil has been essential to vulnerable residents, especially whilst shielding. The pandemic has negatively impacted both WRCC and oil suppliers. It hasn't been plain sailing, but we managed to fulfil 1,400 orders for nearly 1.1 million litres of kerosene during the year, saving members over £55,000 against average prices.

Rural Housing Enabling slowed during lockdown as parish council meetings were delayed or held online and site meetings were impossible. Housing needs surveys were still completed for 10 parishes, identifying a need for 120 affordable homes. No developments were completed during the year due to COVID, but a scheme was started in one community.

Village and Community Halls were asked to adhere to a diverse, complicated and often contradictory guidance throughout the pandemic. The load on volunteer management committees has been immense, but WRCC has worked hard to support them. We distributed the excellent ACRE COVID-19 Information Sheet and helped interpret the rules and regulations. WRCC ran many online training and support sessions and answered hundreds of telephone and e-mail enquiries from management committee members. WRCC has now partnered with the RCC in Leicestershire & Rutland to launch the Halls Together service. This service has significantly improved the quality of advice available to halls in Warwickshire & Solihull. We launched our village halls membership scheme at the end of the year, attracting 55 halls to become members.

WRCC itself has changed significantly during 2020/21. Working from home has been embraced by staff, resulting in a significant downsizing of office space. We introduced an online telephony system and migrated to Microsoft365. Several key staff have chosen to leave WRCC during the year for other employment or training and have not been replaced where services were curtailed. This has lead to significant savings, but recovery is now challenging.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

WRCC has also benefitted from government COVID support during the year. Up to five staff have been furloughed under the Coronavirus Job Retention Scheme. CJRS has only applied to staff funded by non-government income sources, normally primary purpose trading, and has resulted in CJRS income of £26,711. Additionally, WRCC has applied for Additional Restrictions lockdown grants and received £24,312 during the year. Though WRCC lost a forecast £66,000 income due to COVID-19 during 2020/21, these grants and savings on staff costs have led to a positive financial result for the year.

FINANCIAL REVIEW

Investment policy

The company may borrow or raise money for the objects of the company on such terms and security as may be thought fit by the Trustees and invest the monies of the company not immediately required for its purposes in investments, securities or property.

Reserves policy

The Board of Trustees recognise that restricted funds are committed to planned expenditure or are restricted to use within the community transport project due to the permit regime under which the project operates.

Trustees have examined our policy with regard to unrestricted reserves and determined to hold a level of reserves to be able to cover the charity's unrestricted commitments in the event of a significant reduction in funding. These commitments are listed as follows:

Accommodation lease	£ 4,869
Other lease commitments	£ 7,100
Employment costs	£ 23,266
Professional fees	£ 12,000
TOTAL	£ 47,235

Current unrestricted reserves at 31 March 2021 are £76,856.

FUTURE PLANS

WRCC's vision is:

WRCC seeks to ensure Warwickshire communities are thriving, vibrant and sustainable - places where people want to live and work.

WRCC's mission is to:

- tackle rural disadvantage
- support and empower communities
- deliver efficient and cost-effective services

WRCC is planning to develop new and existing services and improve communication with both current and potential beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new directors
Under the requirements of the Memorandum and Articles the Board comprises up to six elected members plus up to four nominated representatives of significant stakeholder organisations co-opted annually and the Honorary Officers. The Honorary Officers are elected annually at the AGM. The elected members retire by rotation every three years and are eligible for re-election at the AGM.

Potential members of the Board are recruited through personal contacts and by requests sent with the AGM papers, targeting people with experience, interests and relevant skills in rural communities and their development. Skills audits of Board members are undertaken to ensure a well-informed and diverse Board. Training opportunities are offered to develop members' skills and knowledge.

Organisational structure
Major policy decisions are all subject to approval by the Board.

The Chief Executive Officer is appointed by the trustees and is responsible for all work related activities and supervising the work of field and project related staff as well as finance, administration and personnel issues and management of other administrative staff.

Directors' Induction
New Board members are issued with an information pack containing information about the organisation, and their responsibilities as Directors and Charity Trustees. The Chair and the Chief Officer are available to answer any questions and offer further explanations that new members have.

Directors and their interests
The members of the board of management (as detailed above) acted as directors and trustees.
No director has any beneficial interest in the charitable company. All directors are members of the company and guarantee to contribute £1 in the event of a winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03930819 (England and Wales)

Registered Charity number
1081017

Registered office
Room 0.04 Prince Philip Building
Warwick Univesity
Wellesbourne Campus
Wellesbourne
Warwickshire
CV35 9EF

Trustees
Mr T Cox Honorary President
Lord Lieutenant of Warwickshire
Dr J Bland Honorary Vice President
Revd V L Baldwin Chair
Cllr R Weaver BEM Vice Chair
Mr F Warn Vice Chair (resigned 17.6.20)
Mr D Harvey
Mr M Rigby
Mr S Sharp (resigned 12.11.20)
Ms L Holland
Ms S Schlee

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
David Cooper FCA
Institute of Chartered Accountants in England and Wales
Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

Chief Executive Officer
Mr K Slater

Approved by order of the board of trustees on 9 September 2021 and signed on its behalf by:

Revd V L Baldwin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARWICKSHIRE RURAL COMMUNITY COUNCIL

Independent examiner's report to the trustees of Warwickshire Rural Community Council ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

David Cooper FCA
Institute of Chartered Accountants in England and Wales
Cooper Adams Ltd
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

9 September 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,775	19,881	54,656	96
Charitable activities	4				
Grant income		38,635	46,000	84,635	126,514
Provision of services		14,365	414,774	429,139	559,083
Other trading activities	3	69,647	-	69,647	63,066
Total		157,422	480,655	638,077	748,759
EXPENDITURE ON					
Raising funds	5	2,259	5,114	7,373	10,647
Charitable activities	6				
Provision of support		128,751	446,390	575,141	733,329
Other		4,090	12	4,102	4,245
Total		135,100	451,516	586,616	748,221
NET INCOME		22,322	29,139	51,461	538
RECONCILIATION OF FUNDS					
Total funds brought forward		54,534	127,965	182,499	181,961
TOTAL FUNDS CARRIED FORWARD		76,856	157,104	233,960	182,499

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	51,503	63,634
CURRENT ASSETS			
Debtors	12	65,934	59,938
Cash at bank and in hand		153,271	72,633
		219,205	132,571
CREDITORS			
Amounts falling due within one year	13	(36,748)	(13,706)
NET CURRENT ASSETS		182,457	118,865
TOTAL ASSETS LESS CURRENT LIABILITIES		233,960	182,499
NET ASSETS		233,960	182,499
FUNDS	16		
Unrestricted funds:			
General fund		76,856	54,534
Restricted funds:			
Restricted		157,104	127,965
TOTAL FUNDS		233,960	182,499

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2021 and were signed on its behalf by:

Revd V L Baldwin - Trustee

Mr D Harvey - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	82,572	41,199
Net cash provided by operating activities		82,572	41,199
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,934)	(2,169)
Net cash used in investing activities		(1,934)	(2,169)
Cash flows from financing activities			
Capital repayments in year		-	(29,425)
Net cash provided by/(used in) financing activities		-	(29,425)
Change in cash and cash equivalents in the reporting period		80,638	9,605
Cash and cash equivalents at the beginning of the reporting period		72,633	63,028
Cash and cash equivalents at the end of the reporting period		153,271	72,633

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	51,461	538
Adjustments for:		
Depreciation charges	14,065	42,222
(Increase)/decrease in debtors	(5,996)	10,861
Increase/(decrease) in creditors	23,042	(12,422)
Net cash provided by operations	82,572	41,199

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	72,633	80,638	153,271
	72,633	80,638	153,271
Total	72,633	80,638	153,271

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	-	12.5% straight line
Computer equipment	-	33% straight line

Assets costing £250 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	633	96
Government Covid-19 grants	54,023	-
	54,656	96

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Agency fees	69,647	63,066

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Incoming resources from charitable activities	Grant income	84,635	126,514
Incoming resources from charitable activities	Provision of services	429,139	559,083
		513,774	685,597

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Publicity and promotions	7,373	10,647

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Provision of support	575,141

7. SUPPORT COSTS

	Management
	£
Other resources expended	4,102

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	14,065	42,222
Independent examiner fees	4,100	4,050

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Expenses totalling £Nil were reimbursed to Nil trustees (2020: £288 reimbursed to 1 trustee) .

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	396,441	469,964
Social security costs	15,924	19,973
Other pension costs	12,490	15,435
	424,855	505,372

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

	2021	2020
Average number of full time equivalents:	15	20

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

11. TANGIBLE FIXED ASSETS

	Motor vehicles	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2020	321,719	19,965	341,684
Additions	-	1,934	1,934
At 31 March 2021	321,719	21,899	343,618
DEPRECIATION			
At 1 April 2020	259,531	18,519	278,050
Charge for year	12,437	1,628	14,065
At 31 March 2021	271,968	20,147	292,115
NET BOOK VALUE			
At 31 March 2021	49,751	1,752	51,503
At 31 March 2020	62,188	1,446	63,634

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	55,866	52,150
Other debtors	-	1,144
VAT	1,337	2,752
Prepayments and accrued income	8,731	3,892
	65,934	59,938

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	11,553	2,984
Other creditors	6,471	6,399
Accruals and deferred income	18,724	4,323
	36,748	13,706

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	62,499	28,637
Between one and five years	239,291	55,975
	301,790	84,612

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	23,375	28,128	51,503	63,634
Current assets	62,702	156,503	219,205	132,571
Current liabilities	(9,221)	(27,527)	(36,748)	(13,706)
	76,856	157,104	233,960	182,499

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS

	Balance bf 01/04/20	Incoming Resources	Resources Expended	Balance cf 31/03/21
Unrestricted Funds	**54,534**	**157,422**	**(135,100)**	**76,856**
Restricted Funds				
Back & 4th	87,802	432,187	(395,404)	124,585
Rugby Good Neighbour Scheme	2,500	-	-	2,500
Housing	1,998	48,468	(44,529)	5,937
Volunteer Recruitment	1,130	-	-	1,130
Interim Parish Plan	2,059	-	-	2,059
RSPC Funding	1,643	-	-	1,643
Warm Hubs	30,833	-	(11,583)	19,250
Total Restricted Funds	**127,965**	**480,655**	**(451,516)**	**157,104**

Back and 4th Fund
The fund operates a shopping service, group minibus hire and a number of County Council bus contracts. The minibuses are operated under a Section 19 permit and as such are operated "not-for-profit".

Rugby Good Neighbour Scheme
A fund held for the development of good neighbour scheme pilot projects in Rugby Borough.

Housing
This fund employs Rural Housing Enablers who provide advice and practical support to give advice on what is (and what isn't) achievable in a community to provide new homes. It helps the community to assess the local need for new homes, usually through a Housing Needs Surveys, as well as helping the community to identify possible locations for new homes and negotiate with landowners.

Volunteer Recruitment Fund
A small fund granted by Warwkicshire County Council Public Health to enable the recruitment of volunteer drivers.

Interim Parish Plan
This fund was developed to help provide grants to parish plan groups in the county.

RSCP Funding
This fund was also developed to help provide grants to parish plan groups in the county

Warm Hubs
A grant made by Cadent, the UKs largest gas distribution network, for the operation of a Warm Hubs project. Warm Hubs are places within the local community where people can be assured of finding a safe, warm and friendly environment in which to enjoy refreshments, social activity, information and advice and the company of other people.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	633	96
Government Covid-19 grants	54,023	-
	54,656	96
Other trading activities		
Agency fees	69,647	63,066
Charitable activities		
Incoming resources from charitable activities	513,774	685,597
Total incoming resources	638,077	748,759
EXPENDITURE		
Raising donations and legacies		
Publicity and promotions	7,373	10,647
Charitable activities		
Wages	396,441	469,964
Social security	15,924	19,973
Pensions	12,490	15,435
Back and 4th vehicle costs	77,067	112,333
Staff training	2,821	1,870
Recruitment and volunteer expenses	1,420	3,871
Depreciation of tangible fixed assets	14,065	42,224
Equipment lease	1,773	1,897
Consultancy and contractors	9,243	11,202
Travel and subsistence	3,203	11,025
Oil syndicate - direct costs	3,373	1,800
Housing - direct costs	(162)	6,153
Insurance	1,623	1,600
Stationery	3,176	3,543
Computer expenses	3,570	2,146
Telephone	3,669	3,203
Rent, light and heat	25,445	25,090
	575,141	733,329
Support costs		
Management		
Accountancy	4,100	3,252
Board expenses	2	993
	4,102	4,245
Total resources expended	586,616	748,221
Net income	51,461	538

This page does not form part of the statutory financial statements