

Company no. 07956732
Charity no. 1146165

West of England Rural Network
Report and Unaudited Financial
Statements
31 March 2021

West of England Rural Network

Reference and administrative details

For the year ended 31 March 2021

Company number	07956732
Charity number	1146165
Registered office	5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD
Operational address	PO Box 1237 Bristol BS40 8WJ
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Georgina Bigg Susan McKay Laura Penny Frances Tyson Peter Tyzack
Executive director	Chris Head
Company secretary	Chris Head
Bankers	Cambridge & Counties Bank Charnwood Court 5b New Walk Leicester LE1 6TE The Co-operative Bank PO Box 250 Delf House Skelmersdale WN8 6WT Monmouthshire Building Society Monmouthshire House John Frost Square Newport South Wales NP20 1PX
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD

West of England Rural Network

Report of the trustees

For the year ended 31 March 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

West of England Rural Network's objects are:

To promote any charitable purposes for the benefit of the community in the West of England (being areas of North Somerset, Bath and North East Somerset, Bristol and South Gloucestershire) and in particular that of the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, the advancement of citizenship or community development, the advancement of education or by pursuing any other charitable purposes.

West of England Rural Network's aims and intended impacts

The aim of the West of England Rural Network is to work with communities, organisations, groups and individuals across the West of England to improve the quality of life for local communities, particularly in the rural areas, by understanding their needs, working with them towards improving services to achieve a sustainable and viable future.

The West of England Rural Network champions the goal of sustainable communities, and acts as "rural advocate" within the area, as part of the wider family of Rural Community Councils across England and the South West. Our strategic principles and aims are:

- Supporting and encouraging community-led action and strong local governance;
- Increasing long-term sustainability of local community life; and
- Influencing policies and services to achieve equity for rural communities.

Public benefit statement

The trustees have considered the Charity Commission's guidance on public benefit when establishing and reviewing its aims and objectives, and for planning future activities.

In line with guidance from the Charity Commission, the trustees are satisfied that the West of England Rural Network continues to have significant charitable purpose, and delivers very tangible public benefit through its involvement in the following areas of its activities:

- 1 Strategic Support** - we have supported, influenced and informed other organisations and bodies where a specialist rural input is required in order to achieve equity for people living in rural communities.
- 2 Broadband and Digital Communication** - by working with rural communities and groups we are helping to ensure that there is both adequate broadband provision throughout the rural area in addition to supporting individuals and communities in the use of appropriate technology and access to the internet.
- 3 Access to Services and Community Transport** – we continue to support communities in the development of local services and to identify and analyse local issues. We have supported community transport groups, who in turn assist vulnerable and isolated individuals.

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- 4 Fuel Poverty** - we support measures to combat and improve awareness of fuel poverty in rural communities which will seek to relieve those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage.
- 5 Village Halls and Community Assets** – we understand and value the importance to communities of their own assets. Through the facilitation and support of communities we have assisted in proactive engagement and action planning to create sustainable communities helping them maintain and run these assets on a voluntary basis.
- 6 Village Agents** - by focusing on the needs of isolated and vulnerable people who have not in the past asked for assistance, the Village Agents have identified and linked people with organisations and services who are able to support and help.
- 7 Social Enterprise Support and Funding Advice** - through providing business planning support, training and funding advice for projects in rural areas, we support community based social enterprises to become sustainable economically.

Achievements and performance

In what has been an exceptional year our organisation, its staff, trustees and volunteers have constantly adapted and responded to the developing pandemic. Our development plans for 2020 – 21 were put on hold and by re-focusing our activities we were able to meet and exceed our charitable aims and objectives giving us a renewed purpose and vision for the coming year.

This year has seen a significant increase in our partnership working (voluntary sector, health and local authorities) as well as a complete change for how we have organisationally operated and communicated. We are now a virtual organisation but this has significantly increased the contact we have with clients, staff, partners and other colleagues.

This report of our achievements and performance is set within this external operating context.

WERN has maintained a wide portfolio of activities and has built on its active role in the voluntary and community sector throughout the West of England. Our small organisation is well networked and highly regarded by partners. We have continued to maintain and develop our role as rural specialists as no other organisation within the West of England region provides this service.

The key achievements in the period of this report are:

- Over the year our Village Agents moved to an online (telephone and video) service and were able to maintain activity in 25 parishes in B&NES and through the new Wellbeing Hub. The project is funded by Virgin Care as part of the adult social care commission with B&NES Council.
- Recruitment of our B&NES Social Prescribing Link Worker (a partnership project with Developing Health and Independence) commenced before the pandemic and started in the middle of the reporting period but in a virtual capacity. This exciting project is now developing and increasing its reach.
- The Rural Links project supported by St Monica Trust changed during the year to provide regular contact and support with the older isolated people in the Chew and Somer Valleys in the rural part of Bath & North East Somerset who had been participants in the programme. This regular contact and checking-in helped to identify issues and concerns which we were able to escalate to the appropriate level.

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Report of the trustees

For the year ended 31 March 2021

- The partnership project with Curo to provide five Village Agents who operate across rural North Somerset as part of the district wide Community Connect project also went online and was also a critical link for rurally isolated and vulnerable older people.
- Our work as programme managers for the West of England LEADER programme scaled down during the year as we continued to close the programme down.
- We continued to directly support three community transport schemes in South Gloucestershire and Bath & North East Somerset and, in partnership with Voscur, have created a West of England Community Transport group which is successfully engaging with the WECA to influence policy and funding.
- Village Halls are a vital community owned asset across the West of England. Over the year, and with the support of ACRE, we have been a vital source of information and guidance supporting the work of Village Hall committees in relation to the rules and regulations coming from Government. We have held a number of online sessions throughout the year and individually supported a number of halls.
- Our Community Oil Buying Scheme continues to grow and now has 200 members and last year helped members order over 311,125 litres of heating oil collectively saving them at least £23,200. Building on previous years partnership with Quartet Community Foundation we were again able to offer free membership to the Community Oil Buying Scheme to the over 60s thus making an important contribution to alleviating fuel poverty.
- During the early stages of the pandemic the Department for Culture Media and Sport established the VCSEP (Voluntary and Community Sector Emergencies Partnership) led by British Red Cross nationally but with local representation. As a West of England infrastructure body we were appointed for the area and acted as the conduit to both cascade information and to escalate requests for support and assistance.
- We have continued to work with our voluntary sector infrastructure partners under the umbrella of the West of England Civil Society Partnership CIC primarily engaging with the Bristol, North Somerset South Gloucestershire Integrated Care System. Through the partnership, our Executive Director supports the Building Better Opportunities programme (European Social Fund) project, which increases social inclusion for those furthest from work.
- During the year we worked along with other organisations locally and nationally to address the issues highlighted by the Black Lives Matter movement. The debate this triggered and the challenges presented have been incorporated into our ways of working and have emphasised the need to actively address equalities at all levels and in all forms.

Details of use of volunteers

West of England Rural Network currently uses volunteers in the management of the organisation. In addition, most of the activities and projects we are involved in are run by, and engage with volunteers. The Rural Links project now encourages formal volunteering. We continue to work with and support organisations who use volunteers such as community transport groups and village halls.

During the pandemic we were approached to provide volunteer support for a community vaccination centre operated by the Three Valley Health Care Primary Care Network in B&NES. We were quickly able to recruit and task 90 volunteers who provided over 7,000 hours of volunteer support during which over 40,000 vaccinations were delivered.

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Report of the trustees

For the year ended 31 March 2021

Financial review

Reserves policy

The trustees regularly consider the reserves held by the charity, and have set a minimum of three months working capital as a sufficient reserve level. As at the end of March 2021 unrestricted funds of £72,131 were held in reserves. The balance is equivalent to approximately three months planned expenditure.

Employee pension scheme

All eligible qualifying staff will be automatically enrolled on to the National Employment Savings Trust scheme.

West of England Rural Network is part of the statutory auto-enrolment scheme and has enrolled with National Employment Savings Trust (NEST) as its provider. Staff have the right to opt-out of this scheme.

After a qualifying period, WERN offers all staff access to a defined contribution pension scheme.

Main sources of funding

Our funding has come from a number of sources this year:

- **ACRE (Action with Communities in Rural England)** as part of the national Rural Community Council agreement with Department of the Environment, Food & Rural Affairs;
- **Curo** for village agents in North Somerset;
- **St Monica's Trust** for Rural Links Project and North Somerset Community Development;
- **West of England Combined Authority** acting as the accountable body for the West of England LEADER programme;
- **Virgin Care Ltd** for Village Agents in B&NES;
- **The Community Fund (formerly the BIG Lottery)** for Rural Connections;
- **Quartet Community Foundation** for the Community Oil buying scheme and various Village Agent/Rural Link projects; and
- **NAVCA** as part of the Voluntary Community Sector Emergency Partnership.

How expenditure has supported charitable objectives

The income of West of England Rural Network is applied solely towards the fulfilment of the charitable objects.

Plans for the future

Covid-19

This trustees report has been prepared within the context of the global Covid-19 pandemic and along with all organisations in the civic, public and private sectors we have had to and continue to respond to the emergency, to plan for the future and to keep our staff safe at all times.

Over the last 18 months specific and targeted funding streams have been made available to support the wider needs of the UK population, NHS and communities in general. WERN has been able to secure funding to support these short-term pieces of work but it is clear that we are entering a new recovery phase and that funding (and particularly medium/long term funding) will again prove to be competitive.

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For the year ended 31 March 2021

As a result, our statement of objectives for the forthcoming year will be framed within this context and other emerging situations such as the continuing and urgent need to address climate change and the impacts of leaving the EU.

Main objectives for the next year

Although the trustees and staff team held a planning day in the autumn of 2019 much of the detailed implementation of this planned for 2020 – 21 has inevitably been put on hold. Due to the restrictions of the pandemic and the need to be agile whilst consolidating existing and new emerging projects the trustees did not hold a planning day but instead met virtually on a regular basis with the staff team.

Our **Village Agent** programme is seen as one of our key front-line delivery activities and having now been successful in both North Somerset and B&NES we will look to build on this model of wellbeing support with the providers of Adult and Social Care across the region particularly focusing on the impact of isolation and loneliness. The crisis has highlighted how important and integral this service has been for the beneficiaries and agencies we work with.

We will be developing and building on the work of our **Social Prescribing Link Worker** service for the rural part of B&NES in partnership with DHI. This new service creates a strong link between the GP network and our existing Village Agent service.

Through our membership of Action with Communities in Rural England (ACRE) we are able to access resources and information to actively work with and support **Village Hall** committees in their work following the Covid-19 restrictions. This presents us with further opportunities to develop this work with these important community owned assets.

The pandemic meant our **Rural Links** project with St Monica Trust needed to change in its method of delivery. As we emerge into recovery mode we will be working to ensure this programme complements and enhances the work of the Village Agents and adds additional capacity and dimension to our wellbeing activities in rural areas. Additionally, we are looking to develop a new service to work with other small local groups to deliver activities.

We will look to build on the strong start of our **North Somerset Asset Based Community Development** project and already having engaged with communities as a natural progression of the Rural Connections and Village Agent project, we are well placed to expand this work.

The **Community Oil Buying Scheme** continues to provide a practical way of supporting action on fuel poverty in the rural area. However, we are critically aware of the need to actively address climate change and carbon reduction. During the year we will be exploring potential partnership projects and preparing for new funding schemes from Government.

Along with this we will work to help rural communities address the **impact of climate change** we will be looking to develop a new project to help households move from oil to other forms of greener heating methods, low carbon travel and different ways of working.

The successful **LEADER** programme for the rural West of England which created a funding programme to support small scale, grass root organisations and businesses to create economic activity in the rural areas is now drawing to a close.

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Report of the trustees

For the year ended 31 March 2021

However, we will continue to work with partners locally and nationally to ensure that future strategic funding decisions can be made and that rural enterprises and communities can be actively supported in their aspirations. Into the future it is likely that this fund will be replaced by the **UK Shared Prosperity Fund** and we must make sure that rural areas receive a fair and equitable part of this fund. Already we have helped to support a Community Renewal Fund bid to government and our presence across the wider West of England helps to achieve our organisational aims.

Our work with partner VCS infrastructure organisations will continue to play an important part in making sure the voice of rural communities is heard, included and incorporated within the post Covid-19 landscape. Through the **West of England Civil Society Partnership**, we will help to support rural organisation and communities to understand and take advantage of the move towards more combined working between the unitary authorities and health agencies.

Structure, governance and management

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 20th February 2012 and its objects and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 29th February 2012.

Details of governing document

The articles prohibit any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

Method of recruiting and appointing new trustees

In accordance with the articles at the first annual general meeting all the trustees retired and stood for re-appointment. At each subsequent annual general meeting one-third of the trustees must retire from office. Under a bye law adopted by the board in December 2018, trustees can only serve for three years and must then retire. They may stand for re-election for up to a third term but are not eligible for subsequent re-election thereafter.

The trustees have appointed a chair, and membership is open to other individuals. trustees may appoint additional individuals who can bring specific skills to the charity. Formal induction and training for any new trustees is provided as required.

Organisational structure and decision making

The trustees meet regularly to discuss the strategic direction of the charity, ensure its core aims and objects are being met in the most efficient way, and to take account of any risks to the charity and make sure all legal obligations are satisfied.

Outside these meetings, the day to day business of the charity is handled by the executive director and other staff.

Related parties

There are no subsidiaries or charities controlled by the same trustees. All trustees have completed a declaration of interests form so that potential related parties can be identified.

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The West of England Rural Network is a named asset locked body in the newly formed West of England Civil Society Partnership CIC, a community interest company whose other asset locked bodies are The Care Forum, Voscur, Wesport, CVS South Gloucestershire, Voluntary Action North Somerset and B&NES Third Sector Group. The Executive Director of the West of England Rural Network is a director of the CIC. Although the partnership meets regularly, at the year end the West of England Civil Society Partnership had not undertaken any activity and as such there were no related party transactions.

Risk statement

The trustees have considered the major risks faced by the charity and have put in place a risk register alongside systems and controls to mitigate them. Risks are regularly monitored using the risk register at trustee meetings.

Statement of responsibilities of the trustees

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

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 charity and of the income and expenditure of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2021 was 5. The trustees are members of the charitable company but this entitles them only to voting rights. The trustees have no beneficial interest in the charitable company.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2021

Independent examiners

Godfrey Wilson Limited were re-appointed as examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 26 July 2021 and signed on their behalf by

A handwritten signature in black ink that reads "FM Tyson". The letters are cursive and fluid.

Frances Tyson - Chair

Independent examiner's report

To the members of

West of England Rural Network

I report to the trustees on my examination of the accounts of West of England Rural Network (the charitable company) for the year ended 31 March 2021, which are set out on pages 12 to 26.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable company'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 the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

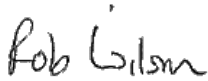
- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement 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).

Independent examiner's report

To the members of

West of England Rural Network

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.



Date: 6 August 2021

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

West of England Rural Network

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	116,318	-	116,318	59,227
Charitable activities	4	-	155,547	155,547	152,195
Other trading activities	5	-	2,260	2,260	2,400
Investments		-	1,073	1,073	1,214
Total income		116,318	158,880	275,198	215,036
Expenditure on:					
Raising funds		-	1,894	1,894	2,060
Charitable activities		64,222	172,029	236,251	230,974
Total expenditure	7	64,222	173,923	238,145	233,034
Net income / (expenditure)		52,096	(15,043)	37,053	(17,998)
Transfers between funds		-	-	-	-
Net movement in funds	9	52,096	(15,043)	37,053	(17,998)
Reconciliation of funds:					
Total funds brought forward		27,113	87,174	114,287	132,285
Total funds carried forward		79,209	72,131	151,340	114,287

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

West of England Rural Network

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible fixed assets	12		-	12,660
Current assets				
Debtors	13	12,181		16,561
Cash at bank and in hand		<u>152,994</u>		<u>90,873</u>
		165,175		107,434
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>(13,835)</u>		<u>(5,807)</u>
Net current assets			<u>151,340</u>	<u>101,627</u>
Net assets	15		<u><u>151,340</u></u>	<u><u>114,287</u></u>
Funds	16			
Restricted funds			79,209	27,113
Unrestricted funds			<u>72,131</u>	<u>87,174</u>
Total charity funds			<u><u>151,340</u></u>	<u><u>114,287</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 26 July 2021 and signed on their behalf by



Frances Tyson - Chair

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West of England Rural Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered whether the Covid pandemic has had a significant impact on the charity's current and future financial position but are satisfied that both income and activity levels have increased and that the charity has a healthy level of unrestricted reserves and cash at the year end. The trustees therefore consider that the charity is able to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Conduit funding

The charity does not include income and expenditure in the SOFA for project partners for whom they act as agent by collecting donations and passing them on. The amount of such income and expenditure for the year ended 31 March 2021 was £nil (2020: £7,450).

d) Income

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

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

e) Interest receivable

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

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charitable company's work or for specific projects being undertaken by the charitable company.

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Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support and governance costs

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

	2021	2020
Charitable activities	100%	100%
Raising funds	0%	0%

i) Tangible fixed assets

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

Motor vehicles	5 years
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Items of equipment are capitalised where the purchase price exceeds £1,000.

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors

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

m) Financial instruments

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

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

n) Pension costs

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

o) Accounting estimates and key judgements

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (i).

2. Prior period comparatives

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	59,198	29	59,227
Charitable activities	-	152,195	152,195
Other trading activities	-	2,400	2,400
Investments	-	1,214	1,214
Total income	59,198	155,838	215,036
Expenditure on:			
Raising funds	-	2,060	2,060
Charitable activities	53,982	176,992	230,974
Total expenditure	53,982	179,052	233,034
Net income / (expenditure) and net movement in funds	5,216	(23,214)	(17,998)

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £
Grants > £5,000			
St Monica Trust - Woodspring Community	35,000	-	35,000
St Monica Trust - Rural Links	30,000	-	30,000
Environment Agency - WEIF	15,000	-	15,000
Lottery Building Connections Fund	9,400	-	9,400
Wesport - Rural Moves	8,002	-	8,002
Virgin Care	6,436	-	6,436
Grants < £5,000			
Quartet - Covid-19	4,049	-	4,049
Chew Valley Community CIC	2,781	-	2,781
Avon & Somerset Police Commissioner	2,400	-	2,400
Quartet - Wessex	1,500	-	1,500
Sperring Trust	750	-	750
Groundworks - Tesco	500	-	500
Quartet - Rural Links	500	-	500
Total income from donations	116,318	-	116,318
Prior period comparative:			2020
	Restricted £	Unrestricted £	Total £
Grants > £5,000			
St Monica Trust	30,000	-	30,000
Lottery Building Connections Fund	21,000	-	21,000
Grants < £5,000			
Chew Valley Community CIC	3,318	-	3,318
Quartet Express Fund - Surviving Winter	1,800	-	1,800
Quartet - St Monica's Foundation - Events	580	-	580
Care Forum - Healthwatch	2,500	-	2,500
Other donations			
Voluntary donations	-	29	29
Total income from donations	59,198	29	59,227

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Virgin Care	-	56,126	56,126	30,300
Action with Communities in Rural England	-	37,337	37,337	37,605
Curo	-	25,456	25,456	28,800
West of England Combined Authority	-	15,623	15,623	52,708
Bath & North East Somerset Council	-	10,000	10,000	-
National Association for Voluntary and Community Action	-	9,500	9,500	-
Shopmobility South Gloucestershire	-	1,505	1,505	2,160
Other consultancy < £200	-	-	-	572
Other income	-	-	-	50
Total income from charitable activities	-	155,547	155,547	152,195

All income from charitable activities in the prior year was unrestricted.

5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Oil membership scheme	-	2,260	2,260	2,400

All income from other trading activities in the prior year was unrestricted.

6. Government grants

The charitable company receives government grants, defined as funding from Action with Communities in Rural England (DEFRA), The Community Fund, Avon and Somerset Police Commissioner and Bath and North East Somerset Council to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £74,137 (2020: £57,325). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2021 Total £
Staff costs (note 10)	1,894	153,078	7,816	162,788
Training	-	50	-	50
Printing, postage and stationery	-	1,089	-	1,089
Membership and subscriptions	-	5,750	-	5,750
Travel and subsistence	-	1,425	-	1,425
Event costs and room hire	-	128	-	128
Premises costs	-	-	9,212	9,212
Telephone costs	-	-	4,404	4,404
Computer costs	-	-	8,743	8,743
Project consultants	-	15,104	-	15,104
Project costs	-	2,717	-	2,717
Insurance	-	-	1,099	1,099
Accountancy fees	-	-	5,919	5,919
Design and promotion	-	-	104	104
Recruitment costs	-	-	148	148
Miscellaneous costs	-	-	555	555
Grants payable (note 8)	-	14,500	-	14,500
Depreciation	-	-	1,766	1,766
Loss on disposal of fixed asset	-	-	2,644	2,644
Sub-total	1,894	193,841	42,410	238,145
Allocation of support and governance costs	-	42,410	(42,410)	-
Total expenditure	1,894	236,251	-	238,145

Total governance costs were £2,760 (2020: £2,565).

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure (continued)

Prior period comparative	Raising funds £	Charitable activities £	Support and governance £	2020 Total £
Staff costs (note 10)	2,060	156,562	9,642	168,264
Training	-	1,457	-	1,457
Printing, postage and stationery	-	1,571	-	1,571
Membership and subscriptions	-	4,310	-	4,310
Travel and subsistence	-	9,294	-	9,294
Event costs and room hire	-	9,686	-	9,686
Premises costs	-	-	9,949	9,949
Telephone costs	-	-	3,464	3,464
Computer costs	-	-	4,752	4,752
Project consultants	-	1,990	-	1,990
Project costs	-	1,622	-	1,622
Insurance	-	-	1,004	1,004
Accountancy fees	-	-	6,314	6,314
Design and promotion	-	-	1,099	1,099
Recruitment costs	-	-	372	372
Miscellaneous costs	-	-	393	393
Conferences	-	-	655	655
Governance costs	-	-	1,005	1,005
Grants payable (note 8)	-	2,300	-	2,300
Depreciation	-	-	3,533	3,533
Sub-total	2,060	188,792	42,182	233,034
Allocation of support and governance costs	-	42,182	(42,182)	-
Total expenditure	<u>2,060</u>	<u>230,974</u>	<u>-</u>	<u>233,034</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

8. Grants payable

	2021 £	2020 £
Bristol Avon River	12,680	-
Avon Wildlife Trust	1,370	-
Land Yeo Friends	450	-
West of England CS - start up contribution	-	1,500
ACRE Network development plan	-	800
	<u>14,500</u>	<u>2,300</u>

All grants and donations payable were paid to further charitable activities. No support costs were allocated to these grants.

9. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	1,766	3,533
Operating lease payments	6,033	7,402
Trustees' indemnity insurance	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's fees:		
▪ Independent examination	2,760	1,560
▪ Other services	3,111	2,487
	<u>3,111</u>	<u>2,487</u>

10. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	153,287	159,032
Social security costs	4,333	4,860
Pension costs	5,168	4,372
	<u>162,788</u>	<u>168,264</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

10. Staff costs and numbers (continued)

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

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £37,117 (2020: £35,567).

Total termination and redundancy payments made in the year were £527 (2020: £nil).

	2021	2020
	No.	No.
Average head count	<u>14</u>	<u>16</u>

11. Taxation

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

12. Tangible fixed assets

	Motor vehicles
	£
Cost	
At 1 April 2020	17,665
Additions in year	-
Disposals	<u>(17,665)</u>
At 31 March 2021	<u>-</u>
Depreciation	
At 1 April 2020	5,005
Charge for the year	1,766
On disposals	<u>(6,771)</u>
At 31 March 2021	<u>-</u>
Net book value	
At 31 March 2021	<u><u>-</u></u>
At 31 March 2020	<u><u>12,660</u></u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

13. Debtors

	2021 £	2020 £
Trade debtors	6,459	2,083
Accrued income	2,769	12,268
Prepayments	-	2,210
Other debtors	2,953	-
	<u>12,181</u>	<u>16,561</u>

14. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	2,517	1,559
Accruals	11,318	4,248
	<u>13,835</u>	<u>5,807</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	79,209	85,966	165,175
Current liabilities	-	(13,835)	(13,835)
Net assets at 31 March 2021	<u>79,209</u>	<u>72,131</u>	<u>151,340</u>

Prior period comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	12,660	12,660
Current assets	27,113	80,321	107,434
Current liabilities	-	(5,807)	(5,807)
Net assets at 31 March 2020	<u>27,113</u>	<u>87,174</u>	<u>114,287</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted funds				
Chew Valley Community CIC	14,125	2,781	(1,605)	15,301
St Monica Trust - Rural Links	11,138	30,000	(22,477)	18,661
St Monica Trust - Woodspring Community Impact	-	35,000	(2,978)	32,022
Lottery Building Connections Fund	-	9,400	(5,191)	4,209
Wesport - Rural Moves	-	8,002	(8,002)	-
Virgin Care	-	6,436	(2,862)	3,574
Avon & Somerset Police Commissioner	-	2,400	-	2,400
Groundworks - Tesco (Chew Chat)	-	500	(500)	-
Quartet - Surviving Winter	1,095	-	(1,095)	-
Quartet - Rural Links	-	500	-	500
Quartet - Wessex (Chew Chat)	-	1,500	(463)	1,037
Quartet - Events	755	-	-	755
Quartet - Covid-19	-	4,049	(4,049)	-
Sperring Trust	-	750	-	750
EA - Water Environment Improvement Fund	-	15,000	(15,000)	-
Total restricted funds	27,113	116,318	(64,222)	79,209
Unrestricted funds				
General funds	87,174	158,880	(173,923)	72,131
Total unrestricted funds	87,174	158,880	(173,923)	72,131
Total funds	114,287	275,198	(238,145)	151,340

Purposes of restricted funds

Chew Valley Community CIC

Funding from Chew Valley Community CIC is held for the development of community transport services in the Chew Valley and surrounding area.

St Monica Trust - Rural Links

St Monica Trust has funded WERN to set up "Rural Links" - a network of activities providing engagement and learning opportunities with a focus on health and wellbeing, and reducing social isolation and loneliness.

St Monica Trust - Woodspring Community Impact

Funding to support community engagement among older people in the Woodspring area of North Somerset – as part of a programme covering the Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group area.

Lottery Building Connections Fund

Funding as part of a national programme to address loneliness and isolation. WERN's project aims to work with rural communities to develop opportunities for older people to engage in North Somerset. The programme has been extended to summer 2021 in view of the pandemic.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Wesport - Rural Moves

A programme of gentle exercise for older residents in association with B&NES Village Agents and Rural Links, run on-line with funding from Sport England.

Virgin Care

Funding for WERN to manage volunteer support for the major Covid-19 vaccination programme run by the Three Rivers Primary Care Network in Midsomer Norton.

Avon & Somerset Police Commissioner

Funding for a programme of refresher training for older drivers in rural areas of B&NES and North Somerset organised by the Village Agents in association with the police.

Groundworks - Tesco (Chew Chat)

A small grant to support social activities for older people in Chew Magna and environs, organised by Chew Chat.

Quartet - Surviving Winter

Funding for WERN's Community Oil buying scheme, to enable us to maintain free memberships for older clients with limited means.

Quartet - Rural Links

A special award from Quartet for Rural Links' Music project. The grant is intended to help the development of the project once current pandemic restrictions are lifted.

Quartet - Wessex (Chew Chat)

Funding to enable Chew Chat, a local voluntary group, develop social activities for older people in Chew Magna and environs.

Quartet - Events

Grants received through Quartet to fund events for older people to promote social inclusion.

Quartet - Covid-19

A grant to help projects meet the costs of providing services during the pandemic. The funding supported our two Village Agent projects and helped users of our Rural Links services to access digitally.

Sperring Trust

This funding supports the recruitment of an additional Village Agent to serve Midsomer Norton and environs.

EA - Water Environment Improvement Fund

Water Environment Improvement Funding from Environment Agency for water management improvements in the Bristol Avon catchment area. WERN managed the grant process, making awards to three local projects.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2021

16. Movements in funds (continued)

Prior period comparative	At 1 April 2019	Income £	Expenditure £	At 31 March 2020 £
Restricted funds				
Chew Valley Community CIC	11,187	3,318	(380)	14,125
Chew Valley Dementia Group	499	-	(499)	-
St Monica Trust	4,369	30,000	(23,231)	11,138
Care Forum - Healthwatch	2,500	2,500	(5,000)	-
Quartet - Surviving Winter	-	1,800	(705)	1,095
Quartet - Rural Links	1,292	-	(1,292)	-
Quartet - Community Wellness	1,050	-	(1,050)	-
Quartet - Events	1,000	580	(825)	755
Rural Connections in North Somerset	-	21,000	(21,000)	-
Total restricted funds	21,897	59,198	(53,982)	27,113
Unrestricted funds				
General funds	110,388	155,838	(179,052)	87,174
Total unrestricted funds	110,388	155,838	(179,052)	87,174
Total funds	132,285	215,036	(233,034)	114,287

17. Operating lease commitments

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

	2021 £	2020 £
Amount falling due:		
Within 1 year	-	5,833
Within 1 - 5 years	-	-
	-	5,833

18. Related parties

WERN is a founder member of West of England Civil Society Partnership CIC (WoE CS). Chris Head, executive director of WERN is also a director of WoE CS. During the year, there were no related party transactions with the organisation (2020: paid a start up contribution grant of £1,500 and purchased services amounting to £460 from the organisation).