

Company no. 07956732  
Charity no. 1146165

**West of England Rural Network**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2022**

## West of England Rural Network

### Reference and administrative details

**For the year ended 31 March 2022**

---

<b>Company number</b>	07956732	
<b>Charity number</b>	1146165	
<b>Registered office</b>	5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	
<b>Operational address</b>	PO Box 1237 Bristol BS40 8WJ	
<b>Trustees</b>	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	resigned 30 September 2021
	Laura Penny	
	Samantha Ross	appointed 16 February 2022
	Frances Tyson	
	Peter Tyzack	
<b>Executive director</b>	Chris Head	
<b>Company secretary</b>	Chris Head	
<b>Bankers</b>	Cambridge & Counties Bank Charnwood Court 5b New Walk Leicester LE1 6TE	Monmouthshire Building Society Monmouthshire House John Frost Square Newport South Wales NP20 1PX
	The Co-operative Bank PO Box 250 Delf House Skelmersdale WN8 6WT	Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SG6 3TA
<b>Independent examiners</b>	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 2022**

---

The trustees present their report and financial statements for the year ended 31 March 2022.

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:

**Strategic support** - we have supported, influenced and informed other organisations and bodies where specialist infrastructure expertise is required in order to achieve equity for people living in rural communities.

**Broadband and digital** - by working with rural communities and groups we are helping to ensure that there is both adequate broadband provision throughout the rural area, and supporting individuals and communities in the use of appropriate technology and access to the internet.

**Access to services and community transport** – we continue to support communities in the development of local services and to identify and analyse access to local services. We have supported community transport groups across the West of England, who in turn assist vulnerable and isolated individuals.

## **West of England Rural Network**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

**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 disadvantages.

**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.

**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.

**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**

2022 marked the tenth anniversary of the creation of West of England Rural Network as a charity. Over these years WERN and its staff team have worked diligently with the communities of North Somerset, South Gloucestershire, Bath & North East Somerset and Bristol through a number of innovative and creative projects as well as the consistent presence of Village Agents, or by supporting village halls and community transport groups.

It is also important to recognise the contribution of our trustees over this time, our volunteer board members who help to manage and oversee the work of WERN as well as being such great ambassadors for our work.

Over the course of this anniversary year we will pull together some stories from our first 10 year and will be celebrating this achievement at our AGM.

This last year continued in the theme set in 2020-21 with the global pandemic running through our work. Our organisation, its staff, trustees and volunteers have continued to adapt and have responded to the pandemic and new ways of working that it entailed.

Although our pre-covid development plans were put on hold and we re-focused our activities and 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 continued to see a significant increase in our partnership working, (voluntary sector, health and local authorities) as well as embedding 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.

## **West of England Rural Network**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

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 in Bath and North East Somerset worked both online and face to face, (where regulation and practically permitted) and increased activity to work within all of Bath and North East Somerset rural parishes in addition to the Midsomer Norton and Radstock conurbation and through the Wellbeing Hub. The project is jointly funded by HCRG Care Group, (formerly Virgin Care) as part of the adult social care commission with Bath and North East Somerset Council;
- We worked with the Three Valleys Health Primary Care Network to deliver a Social Prescribing Link Worker (a partnership project with Developing Health and Independence) but whilst this project allowed us to reach a more specialist cohort we chose not to continue with this service and completed the contract in November;
- The Rural Moves project supported by Sport England via Wesport provided opportunity for 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 Rural Links programme to increase their mobility and activity levels;
- The partnership project with Curo to provide four 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 Community Development worker based in North Somerset worked with many communities including through the Tea and Tech project bringing together older people and support services. This model was further enhanced as part of the North Somerset Community Renewal Fund which saw this work increase and partnerships strengthened as part of the wider Community Hub programme;
- 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 in addition to providing focus for national bidding;
- 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 170 members and last year helped members order over 300,000 litres of heating oil collectively saving them at least £25,000. 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. In the last part of the financial year we were able to lobby local councils to ensure oil customers were able to be supported when the price of heating oil increased dramatically due to a number of global factors;

## **West of England Rural Network**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

- We worked 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 course of the year the partners of the CIC undertook a review of the purpose and function of the organisation and agreed to close it down at the end of the financial year;
- We continue to lead on the VCSE engagement at a system level for the Bristol, North Somerset and South Gloucestershire ICS. In addition to working with and influencing health partners our reach into the VCSE sector has expanded and rural is now a key element of decision making in what is an urban centric health planning system; and
- Our work as programme managers for the West of England LEADER programme scaled down during the year but we continued to support three new projects to accommodate a national underspend on the project.

#### **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 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. This was recognised by B&NES Council with the awarding of a Community Shining Light Award.

## **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 2022 unrestricted general funds of £95,810 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;

## West of England Rural Network

### Report of the trustees

#### For the year ended 31 March 2022

---

- **St Monica 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;
- **HCRG Care Group Ltd** (formerly Virgin Care Ltd) for Village Agents and Social Prescribing Link Worker in Bath and North East Somerset;
- **Sport England (via Wesport)** for Rural Moves;
- **Quartet Community Foundation** for the Community Oil buying scheme and various Village Agent/Rural Link projects;
- **NAVCA** as part of the Voluntary Community Sector Emergency Partnership;
- **North Somerset Council** for the Community Renewal Fund; and
- **Bath & North East Somerset Council** for Village Agents in B&NES.

#### 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 and cost of living crisis

Unlike last years report the impact of Covid-19 is now better understood and new working practices have been adopted, however, just as we are incorporating this we are having to build in issues around the cost of living crisis and the impact along with all organisations in the civic, public and private sectors and our response.

Over the reporting period specific and targeted funding streams have continued to be 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 phase both in terms of covid recovery and cost of living and that funding (and particularly medium/long term funding) will again prove to be competitive.

#### Main objectives for the next year

The trustees met regularly through the year and consolidated on the plan for strengthening Village Agent roll out supported by Asset Based Community Development workers with a strengthened overarching specialist infrastructure support and guidance role.

Our **Village Agent** programme is our key front-line delivery activity and having now been successful in both North Somerset and Bath and North East Somerset we will look to build on this model of wellbeing support with the providers of Adult and Social Care across the region in South Gloucestershire, 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 continue 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.

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 the **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.

## **West of England Rural Network**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

Although the **Community Oil Buying Scheme** continues to provide a practical way of supporting action on fuel poverty in the rural area we are critically aware of the need to actively address climate change and carbon reduction. We are particularly aware of the impact of increased cost and at the start of the financial year had to suspend the scheme due to volatile global energy prices. We are now developing a more low key but practical response to the specific issues of energy use and are targeting the over 60s who have free membership.

We will continue to work with local authority partners to ensure that future strategic funding decisions can be made and that rural communities can be actively supported in their aspirations. The **UK Shared Prosperity Fund** is now being rolled out 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 through informal networks 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 in the West of England.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Main objectives for the next year**

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.



## **West of England Rural Network**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

##### **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.

The West of England Rural Network is a named asset locked body in the 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. The West of England Civil Society Partnership stopped activity and was struck off by agreement of its directors on 31 March 2022 and the initial loan from each founding partner was repaid in full.

##### **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.

## **West of England Rural Network**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

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 2022 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.

#### **Independent examiners**

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

Approved by the trustees on 25 July 2022 and signed on their behalf by

*Frances Tyson*

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 2022, which are set out on pages 11 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 and bookkeeping 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.

*Rob Wilson*

Date: 25 July 2022

**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 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations	3	146,554	-	<b>146,554</b>	116,318
Charitable activities	4	-	242,930	<b>242,930</b>	155,547
Other trading activities	5	-	1,910	<b>1,910</b>	2,260
Investments		-	891	<b>891</b>	1,073
<b>Total income</b>		<u>146,554</u>	<u>245,731</u>	<u><b>392,285</b></u>	<u>275,198</u>
<b>Expenditure on:</b>					
Raising funds		-	3,659	<b>3,659</b>	1,894
Charitable activities		<u>120,523</u>	<u>146,402</u>	<u><b>266,925</b></u>	<u>236,251</u>
<b>Total expenditure</b>	7	<u>120,523</u>	<u>150,061</u>	<u><b>270,584</b></u>	<u>238,145</u>
<b>Net income</b>		26,031	95,670	<b>121,701</b>	37,053
Transfers between funds		<u>1,991</u>	<u>(1,991)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	9	28,022	93,679	<b>121,701</b>	37,053
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>79,209</u>	<u>72,131</u>	<u><b>151,340</b></u>	<u>114,287</u>
<b>Total funds carried forward</b>		<u><u>107,231</u></u>	<u><u>165,810</u></u>	<u><u><b>273,041</b></u></u>	<u><u>151,340</u></u>

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 15 to the accounts.

## West of England Rural Network

### Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
<b>Current assets</b>				
Debtors	12	40,578		12,181
Cash at bank and in hand		<u>244,870</u>		<u>152,994</u>
		285,448		165,175
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<u>(12,407)</u>		<u>(13,835)</u>
<b>Net current assets</b>			<u>273,041</u>	<u>151,340</u>
<b>Net assets</b>	14		<u>273,041</u>	<u>151,340</u>
<b>Funds</b>	15			
Restricted funds			107,231	79,209
Unrestricted funds				
Designated funds			70,000	-
General funds			<u>95,810</u>	<u>72,131</u>
<b>Total charity funds</b>			<u>273,041</u>	<u>151,340</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 25 July 2022 and signed on their behalf by

*Frances Tyson*

Frances Tyson - Chair

## **West of England Rural Network**

### **Notes to the financial statements**

**For the year ended 31 March 2022**

---

#### **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 2022 was £1,960 (2021: £Nil).

##### **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.

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

---

#### 1. Accounting policies (continued)

##### g) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

##### h) 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.

##### i) 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 in full to charitable activities.

##### 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.

##### 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.



## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

---

#### 1. Accounting policies (continued)

##### 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.

#### 2. Prior period comparatives

	Restricted £	Unrestricted £	2021 Total £
<b>Income from:</b>			
Donations	116,318	-	<b>116,318</b>
Charitable activities	-	155,547	<b>155,547</b>
Other trading activities	-	2,260	<b>2,260</b>
Investments	-	1,073	<b>1,073</b>
<b>Total income</b>	<b>116,318</b>	<b>158,880</b>	<b>275,198</b>
<b>Expenditure on:</b>			
Raising funds	-	1,894	<b>1,894</b>
Charitable activities	64,222	172,029	<b>236,251</b>
<b>Total expenditure</b>	<b>64,222</b>	<b>173,923</b>	<b>238,145</b>
<b>Net income / (expenditure) and net movement in funds</b>	<b>52,096</b>	<b>(15,043)</b>	<b>37,053</b>

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

#### 3. Income from donations

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
<b>Grants &gt; £5,000</b>				
North Somerset Council	62,438	-	<b>62,438</b>	-
St Monica Trust - Woodspring Community	30,000	-	<b>30,000</b>	35,000
Virgin Care	17,274	-	<b>17,274</b>	6,436
Environment Agency - WEIF	15,000	-	<b>15,000</b>	15,000
Quartet - Covid-19	9,500	-	<b>9,500</b>	4,049
St Monica Trust - Rural Links	-	-	-	30,000
Lottery Building Connections Fund	-	-	-	9,400
<b>Grants &lt; £5,000</b>				
Wesport - Rural Moves	3,921	-	<b>3,921</b>	8,002
Chew Valley Community CIC	3,921	-	<b>3,921</b>	2,781
Quartet - Surviving Winter	3,000	-	<b>3,000</b>	-
Quartet - Bath Half Marathon	1,500	-	<b>1,500</b>	-
Avon & Somerset Police Commissioner	-	-	-	2,400
Quartet - Wessex	-	-	-	1,500
Sperring Trust	-	-	-	750
Groundworks - Tesco	-	-	-	500
Quartet - Rural Links	-	-	-	500
<b>Total income from donations</b>	<b>146,554</b>	<b>-</b>	<b>146,554</b>	<b>116,318</b>

All income from donations in the prior year were restricted.

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Bath & North East Somerset Council	-	75,000	75,000	10,000
Virgin Care	-	68,578	68,578	56,126
Action with Communities in Rural England	-	37,325	37,325	37,337
Curo	-	27,067	27,067	25,456
West of England Combined Authority	-	13,025	13,025	15,623
Second Step	-	8,100	8,100	-
National Association for Voluntary and Community Action	-	4,750	4,750	9,500
Voluntary Action North Somerset	-	4,200	4,200	-
Voscur	-	3,325	3,325	-
Shopmobility South Gloucestershire	-	1,560	1,560	1,505
<b>Total income from charitable activities</b>	<b>-</b>	<b>242,930</b>	<b>242,930</b>	<b>155,547</b>

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

#### 5. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Oil membership scheme	-	1,910	1,910	2,260

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 (ultimately from DEFRA), Bath and North East Somerset Council, North Somerset Council, and the Environmental Agency to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £102,325 (2021: £74,137). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

#### 7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2022 Total £
Staff costs (note 10)	3,659	171,090	2,769	177,518
Training	-	815	-	815
Printing, postage and stationery	-	1,596	-	1,596
Membership and subscriptions	-	5,761	-	5,761
Travel and subsistence	-	4,347	-	4,347
Event costs and room hire	-	5,134	-	5,134
Premises costs	-	-	2,146	2,146
Telephone costs	-	-	4,720	4,720
Computer costs	-	-	11,736	11,736
Project consultants	-	30,352	-	30,352
Project costs	-	3,399	-	3,399
Insurance	-	-	942	942
Accountancy fees	-	-	5,354	5,354
Design and promotion	-	-	516	516
Legal and professional fees	-	-	1,187	1,187
Miscellaneous costs	-	-	255	255
Governance costs	-	-	26	26
Grants payable (note 8)	-	14,780	-	14,780
<b>Sub-total</b>	3,659	237,274	29,651	270,584
Allocation of support and governance costs	-	29,651	(29,651)	-
<b>Total expenditure</b>	<b>3,659</b>	<b>266,925</b>	<b>-</b>	<b>270,584</b>

Total governance costs were £2,966 (2021: £2,760).

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

#### 7. Total expenditure (continued)

##### Prior period comparative

	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	<u>1,894</u>	<u>236,251</u>	<u>-</u>	<u>238,145</u>

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

#### 8. Grants payable

	2022 £	2021 £
Bristol Avon River	12,900	12,680
Avon Wildlife Trust	1,600	1,370
Bleadon Covid-19 Support	180	-
Community Grant	100	-
Land Yeo Friends	-	450
	<u>14,780</u>	<u>14,500</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:

	2022 £	2021 £
Depreciation	-	1,766
Operating lease payments	-	6,033
Trustees' indemnity insurance	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's fees:		
▪ Independent examination	2,940	2,760
▪ Other services	2,584	3,111
	<u>2,584</u>	<u>3,111</u>

#### 10. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	167,350	153,287
Social security costs	6,025	4,333
Pension costs	4,143	5,168
	<u>177,518</u>	<u>162,788</u>

## West of England Rural Network

### Notes to the financial statements

#### For the year ended 31 March 2022

---

##### 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 £39,445 (2021: £37,117).

Total termination and redundancy payments made in the year were £Nil (2021: £527).

	<b>2022</b>	2021
	<b>No.</b>	No.
Average head count	<b>15</b>	14

##### 11. Taxation

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

##### 12. Debtors

	<b>2022</b>	2021
	<b>£</b>	£
Trade debtors	<b>33,173</b>	6,459
Accrued income	<b>5,405</b>	2,769
Other debtors	<b>2,000</b>	2,953
	<b>40,578</b>	12,181

##### 13. Creditors : amounts due within 1 year

	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	<b>3,147</b>	2,517
Accruals	<b>5,954</b>	10,588
Conduit funding	<b>1,960</b>	-
Other creditors	<b>1,346</b>	730
	<b>12,407</b>	13,835

**West of England Rural Network**

**Notes to the financial statements**

**For the year ended 31 March 2022**

**14. Analysis of net assets between funds**

	Restricted funds £	Designated funds £	Unrestricted funds £	Total funds £
Current assets	107,231	70,000	108,217	<b>285,448</b>
Current liabilities	-	-	(12,407)	<b>(12,407)</b>
<b>Net assets at 31 March 2022</b>	<b>107,231</b>	<b>70,000</b>	<b>95,810</b>	<b>273,041</b>
<b>Prior period comparative</b>				
	Restricted funds £	Designated funds £	Unrestricted funds £	Total funds £
Current assets	79,209	-	85,966	165,175
Current liabilities	-	-	(13,835)	(13,835)
<b>Net assets at 31 March 2021</b>	<b>79,209</b>	<b>-</b>	<b>72,131</b>	<b>151,340</b>



# West of England Rural Network

## Notes to the financial statements

For the year ended 31 March 2022

### 15. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
St Monica Trust - Woodspring Community Impact	32,022	30,000	(18,610)	-	43,412
North Somerset - Community Hubs Programme	-	62,438	(26,874)	-	35,564
Chew Valley Community CIC	15,301	3,921	(24)	-	19,198
Virgin Care - Digital Healthcare Trial	-	7,000	-	-	7,000
Quartet - Bath Half Marathon	-	1,500	(616)	-	884
St Monica Trust - Rural Links	18,661	-	(18,125)	-	536
Avon & Somerset Police Commissioner	2,400	-	(1,950)	-	450
Quartet - Rural Links	500	-	(313)	-	187
Lottery Building Connections Fund	4,209	-	(4,229)	20	-
Virgin Care - B&NES Vaccination Project	3,574	10,274	(15,609)	1,761	-
Quartet - Wessex (Chew Chat)	1,037	-	(1,037)	-	-
Quartet - Events	755	-	(760)	5	-
Sperring Trust	750	-	(750)	-	-
EA - Water Environment Improvement Fund	-	15,000	(15,000)	-	-
Quartet - Covid-19	-	9,500	(9,500)	-	-
Wesport - Rural Moves	-	3,921	(4,126)	205	-
Quartet - Surviving Winter	-	3,000	(3,000)	-	-
<b>Total restricted funds</b>	<u>79,209</u>	<u>146,554</u>	<u>(120,523)</u>	<u>1,991</u>	<u>107,231</u>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
B&NES	-	-	-	70,000	70,000
<i>Total designated funds</i>	-	-	-	70,000	70,000
General funds	<u>72,131</u>	<u>245,731</u>	<u>(150,061)</u>	<u>(71,991)</u>	<u>95,810</u>
<b>Total unrestricted funds</b>	<u>72,131</u>	<u>245,731</u>	<u>(150,061)</u>	<u>(1,991)</u>	<u>165,810</u>
<b>Total funds</b>	<u><u>151,340</u></u>	<u><u>392,285</u></u>	<u><u>(270,584)</u></u>	<u><u>-</u></u>	<u><u>273,041</u></u>

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

#### 15. Movements in funds (continued)

Prior period comparative	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
<b>Restricted funds</b>					
St Monica Trust - Woodspring Community Impact	-	35,000	(2,978)	-	32,022
St Monica Trust - Rural Links	11,138	30,000	(22,477)	-	18,661
Chew Valley Community CIC	14,125	2,781	(1,605)	-	15,301
Lottery Building Connections Fund	-	9,400	(5,191)	-	4,209
Virgin Care - B&NES Vaccination Project	-	6,436	(2,862)	-	3,574
Avon & Somerset Police Commissioner	-	2,400	-	-	2,400
Quartet - Wessex (Chew Chat)	-	1,500	(463)	-	1,037
Quartet - Events	755	-	-	-	755
Sperring Trust	-	750	-	-	750
EA - Water Environment Improvement Fund	-	15,000	(15,000)	-	-
Wesport - Rural Moves	-	8,002	(8,002)	-	-
Quartet - Rural Links	-	500	-	-	500
Quartet - Surviving Winter	1,095	-	(1,095)	-	-
Quartet - Covid-19	-	4,049	(4,049)	-	-
Groundworks - Tesco (Chew Chat)	-	500	(500)	-	-
<b>Total restricted funds</b>	<b>27,113</b>	<b>116,318</b>	<b>(64,222)</b>	<b>-</b>	<b>79,209</b>
<b>Unrestricted funds</b>					
General funds	87,174	158,880	(173,923)	-	72,131
<b>Total unrestricted funds</b>	<b>87,174</b>	<b>155,838</b>	<b>(173,923)</b>	<b>-</b>	<b>72,131</b>
<b>Total funds</b>	<b>114,287</b>	<b>272,156</b>	<b>(238,145)</b>	<b>-</b>	<b>151,340</b>

#### Purposes of restricted funds

##### 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.

##### North Somerset - Community Hubs Programme

Funding to work with 'community hubs' in rural areas across North Somerset, including a programme of training to help people engage with IT, and enabling hubs to improve their facilities.

##### 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.

## West of England Rural Network

### Notes to the financial statements

For the year ended 31 March 2022

---

#### 15. Movements in funds (continued)

##### Purposes of restricted funds

###### Virgin Care - Digital Healthcare Trial

Funding to train Village Agents to install and support equipment in the homes of users participating in the trial, provide feedback, and undertake an evaluation of impact on users, with the aim of reducing hospital admissions, loneliness and anxiety.

###### Quartet - Bath Half Marathon

Funding for walk leaders to provide a programme of walks for older people most affected by the pandemic, aiming to help prevent falls and enhance mental and physical wellbeing.

###### 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.

###### 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.

###### 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.

###### 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.

###### Virgin Care - B&NES Vaccination Project

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.

###### 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.

###### 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 2022

---

#### 15. Movements in funds (continued)

##### Purposes of restricted funds

###### 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.

###### 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.

###### Quartet - Surviving Winter

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

##### Purposes of designated funds

###### B&NES

Funds to extend the Village Agent service to Peasedown St John and surrounding area for two years from December 2021, and Combe Down and Bathavon areas for one year from January 2022.

##### Transfers

Transfers to restricted funds are to cover overspends on restricted projects.

#### 16. 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, WERN received £1,960 of conduit funding from the organisation, (2021: £Nil). These funds will be transferred to beneficiaries in the following period.

There were no related party transactions during the prior year.