

Company no. 07956732
Charity no. 1146165

West of England Rural Network
Report and Unaudited Financial
Statements
31 March 2025

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The Rural Community Council for the West of England

West of England Rural Network

Reference and administrative details

For the year ended 31 March 2025

Company number	07956732	
Charity number	1146165	
Registered office	Spring Cottage The Batch Butcombe Bristol BS40 7UY	
Correspondence 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 Laura Penny Matthew Riddle Samantha Ross Peter Tyzack Edith Whittingham Jane Wildblood appointed 13 November 2024 resigned 17 June 2024	
Executive director	Chris Head Phillip Vincent	until June 2024 from May 2025
Company secretary	Chris Head Richard Whittington	resigned 17 June 2024 appointed 17 June 2024
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 Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SG6 3TA
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 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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 rural areas of the West of England (Bath and North East Somerset, North Somerset 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 and community advocate" within the area, as part of the wider family of Rural Community Councils and Local VCSE Infrastructure Organisations. 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 communities, especially in rural areas.

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 support and advise other organisations and bodies where specialist infrastructure expertise is required in order to achieve equity for people living in rural communities;
2. **Broadband and digital** – we work with communities to provide encouragement and basic training for people who find it difficult to engage with IT and are therefore at risk of becoming increasingly disadvantaged and isolated;
3. **Access to services and community transport** – we support communities in the development of local services taking account of the many cases where access to services is limited for people without their own transport. We have supported community transport groups across the West of England, who in turn assist vulnerable and isolated individuals;
4. **Fuel poverty** - we support measures to combat and improve awareness of fuel poverty in communities which will seek to relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;

West of England Rural Network

Report of the trustees

For the year ended 31 March 2025

5. **Village halls and community assets** – we understand and value the importance of communities maintaining their own assets. Through the facilitation and support of communities we have assisted in proactive engagement and action planning to create sustainable assets run 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, Village Agents provide practical help for individuals at home and connect them with other organisations and services able to provide more specialist support; and
7. **Social enterprise support and funding advice** - we support community based social enterprises to become sustainable economically through the provision of business planning support, training and funding advice for projects in rural areas.

ACHIEVEMENTS AND PERFORMANCE

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 a community focused organisation with a deep understanding of rural issues.

The key achievements in the period of this report include:

- Our Village Agent service now covers virtually all rural communities across the West of England. In Bath & North East Somerset. As well as providing support and assistance to over 1,000 potentially isolated or vulnerable people, we also helped to run a new service in B&NES supporting people in Hospitals to facilitate their return home after treatment. In North Somerset we continue to work with Curo as part of the Council's 'Community Connect' service, providing a vital link to older people in rural areas; demand continues to increase, despite our limited resources. In South Gloucestershire we completed the first full year of a new pilot Village Agent project, working closely with rural communities to provide support to a growing number of mostly older people;
- We continued to facilitate community development in North Somerset, although the three- year funding from St Monica's Trust has now come to an end. Building on the success of our 'Tea and Tech' programme we have developed a new 'Tech Ready' service providing 121 support to people looking for help with IT;
- We continued to work with the 'Power to Pill' programme, supported by Government's Shared Prosperity Fund, building positive community development at village level;
- In partnership with Voscur, we continued to convene and lead the Community Transport Network, offering Community Transports across our region a forum share common problems and develop solutions where necessary. Locally we continued to support three CT schemes at committee level;
- We also developed our interest in Public Bus services, helping to design and manage two new services in rural areas as part of the Mayoral Combined Authority's West Local programme, supported by Government's Bus Service Improvement fund. These have been a lifeline to communities largely cut off from public transport previously, and our aim now is to build passenger numbers to make them sustainable in the longer term;
- Village Halls are a vital community owned asset across the West of England. We helped Halls with a variety of issues from constitutional matters to fundraising, including helping two more Halls with successful applications to ACRE's Platinum Jubilee Village Hall fund;

West of England Rural Network

Report of the trustees

For the year ended 31 March 2025

- Our Community Oil Buying Scheme has 170 members and last year helped members order nearly 300,000 litres of heating oil collectively saving them more than £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 people over 70; and
- We continued to work with other Voluntary Sector organisations across the area, including membership of the Steering Group of the Voluntary Sector Alliance, which works in partnership with the Integrated Care Board for Bristol North Somerset and South Gloucestershire to develop the role of VCSE organisations working in the health arena.

Details of use of volunteers

We have a limited number of 'WERN volunteers' but we support and work with volunteers in most of our activities, not least Village Halls, where a significant majority are volunteer-run. Supporting local Trustees is an important part of our role, including issues of concern such as funding and Trust structure.

FINANCIAL REVIEW

Financial performance and going concern

In the year under review, WERN's accounts show a deficit of just over £50,000. The Trustees note that this is again largely due to funding received in advance, which under charity financial reporting rules (SORP) has to be recognised in the accounts at the time when it is awarded rather than when it is used. The Trustees are confident that WERN remains financially sound and can therefore continue to operate as a going concern.

Reserves policy

The Trustees regularly consider the reserves held by the charity and have set a target of holding at least three months expenditure in reserve. As at the end of March 2025 unrestricted reserves (excluding designated funds) amounted to £101,799 - very close to the three-month target.

The Trustees have designated an unrestricted fund of £30,000 as at the end of March 2025 to cover the costs of redundancies should such an eventuality arise.

Main sources of funding

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

- **ACRE (Action with Communities in Rural England)** as part of the national Rural Community Council agreement with Dept of the Environment, Food & Rural Affairs;
- **Bath & North East Somerset Council** for Village Agents in B&NES;
- **HCRG Care Group Ltd** (formerly Virgin Care Ltd) for Village Agents in B&NES;
- **South Gloucestershire Council** for supporting a Village Agent pilot scheme, now in its third year;
- **Curo** for Village Agents in North Somerset, operating as part of Community Connect, funded by North Somerset Council;
- **Sport England (via Wesport)** for Rural Moves, providing physical exercise opportunities for older people;
- **Quartet Community Foundation** for the Community Oil buying scheme and various projects linking with our Village Agents;

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Report of the trustees

For the year ended 31 March 2025

- **North Somerset Council** have funded two projects as part of its Shared Prosperity Programme, funded by government:
 - **Tea and Try It**, a programme of craft and social activities encouraging older people to get involved, and
 - **Power to Pill**, a development programme aiming to support social inclusion; and
- **West of England Combined Authority** supporting our Chew Valley Community Transport volunteer car scheme.

How expenditure has supported charitable objectives

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

Investment policy

Where appropriate WERN seeks to invest fund to try and ensure that value is maintained in real terms. Our general approach is to use fixed term and notice deposits rather than higher risk investments.

PLANS FOR THE FUTURE

Main objectives for the next year

With a new Chief Executive starting in post in May, we expect to review our strategy for delivering our charitable objectives. Trustees are keen that this addresses issues that are important to rural communities.

In the short to medium term, we will continue to develop our three Village Agent programmes, including making best use of 'Charity Log', our secure CRM system. All three projects are likely to face significant funding decisions within the next eighteen months, so one of our key activities will be to ensure that monitoring and development put them in the best possible position in what is likely to be a difficult funding environment.

We will continue to focus on community infrastructure support, where we recognise the need to strengthen our support for Village Halls and Community Transport providers. As part of the wider ACRE Network, we are fortunate to be able to call on support from our fellow members, particular in supporting Village Halls.

At more strategic level, we will continue to work with local authority partners to ensure that the needs of rural communities are recognised at Local Authority and West of England level. 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 and acted upon in an area with largely urban priorities.

Looking ahead, **environmental issues** are likely to become increasingly important to our rural communities, not least in response to the new planning policies. We will aim to work with local communities, in partnership with others, to encourage initiatives that address climate change and biodiversity, while recognising issues such as the role of farming communities in food security, and the need for rural affordable housing and a just transition to net zero.

WERN will aim to work with leading local organisations to spread the word and engage communities in positive change.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 20 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 29 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

Trustees are elected to serve on WERN's Board for a term of three years. They may be re-elected for a further two terms up to nine years in line with Charity Commission guidance. Where a trustee is approaching nine years' service, further reappointment is subject to rigorous review by the Board, taking into account the value they add to the governance of WERN, and the need for progressive refreshing of membership.

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

West of England Rural Network is a Registered Charity and Company Limited by Guarantee. Our governing document is the Articles of Association. 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, operational matters are handled by the Chief Officer and staff team.

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.

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.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2025

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 2025 was 6. 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 20 October 2025 and signed on their behalf by



Samantha Ross - Chair

Independent examiner's report

To the trustees 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 2025, which are set out on pages 9 to 25.

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.

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).

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.

Dougal Howard

Date: 27 October 2025

Dougal Howard ACA

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 2025

	Note	Restricted £	Unrestricted £	2025 Total £	Restated 2024 Total £
Income from:					
Donations	3	199	40,225	40,424	54,159
Charitable activities	4	391,274	86,676	477,950	274,014
Other trading activities	5	-	1,510	1,510	1,470
Investments		-	7,452	7,452	7,692
Total income		391,473	135,863	527,336	337,335
Expenditure on:					
Raising funds		-	7,566	7,566	5,750
Charitable activities		445,819	124,431	570,250	400,571
Total expenditure	7	445,819	131,997	577,816	406,321
Net income / (expenditure) and net movement in funds	10	(54,346)	3,866	(50,480)	(68,986)
Reconciliation of funds:					
Total funds brought forward		109,817	127,933	237,750	306,736
Total funds carried forward		55,471	131,799	187,270	237,750

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 17 to the accounts.

West of England Rural Network

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Current assets				
Debtors	13	30,085		3,486
Current asset investments	14	50,000		83,338
Cash at bank and in hand		<u>135,971</u>		<u>162,079</u>
		216,056		248,903
Liabilities				
Creditors: amounts falling due within 1 year	15	<u>(28,786)</u>		<u>(11,153)</u>
Net current assets			<u>187,270</u>	<u>237,750</u>
Net assets	16		<u>187,270</u>	<u>237,750</u>
Funds	17			
Restricted funds			55,471	109,817
Unrestricted funds				
Designated funds			30,000	40,000
General funds			<u>101,799</u>	<u>87,933</u>
Total charity funds			<u>187,270</u>	<u>237,750</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 20 October 2025 and signed on their behalf by



Samantha Ross - Chair

West of England Rural Network

Statement of cash flows

For the year ended 31 March 2025

	2025 £	2024 £
Cash used in operating activities:		
Net movement in funds	(50,480)	(68,986)
Adjustments for:		
Dividends, interest and rents from investments	(7,452)	(7,692)
Increase in debtors	(26,599)	(2,749)
Increase in creditors	17,633	3,309
Net cash used in operating activities	(66,898)	(76,118)
Cash flows from investing activities:		
Dividends, interest and rents from investments	7,452	7,692
Net cash provided by investing activities	7,452	7,692
Decrease in cash and cash equivalents in the year	(59,446)	(68,426)
Cash and cash equivalents at the beginning of the year	245,417	313,843
Cash and cash equivalents at the end of the year	185,971	245,417
Cash and cash equivalents comprise:		
Cash at bank and in hand	135,971	162,079
Current asset investments	50,000	83,338
	185,971	245,417

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation

West of England Rural Network is a charitable company limited by guarantee registered in England and Wales. The registered office address is Spring Cottage The Batch, Butcombe, Bristol BS40 7UY.

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, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) 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.

d) 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.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. 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 2025

1. Accounting policies (continued)

f) 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).

g) Expenditure

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.

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 in full to charitable activities.

i) 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.

j) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

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 2025

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.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives

	Restricted £	Unrestricted £	Restated 2024 Total £
Income from:			
Donations	-	54,159	54,159
Charitable activities	196,276	77,738	274,014
Other trading activities	-	1,470	1,470
Investments	-	7,692	7,692
Total income	<u>196,276</u>	<u>141,059</u>	<u>337,335</u>
Expenditure on:			
Raising funds	-	5,750	5,750
Charitable activities	<u>234,243</u>	<u>166,328</u>	<u>400,571</u>
Total expenditure	<u>234,243</u>	<u>172,078</u>	<u>406,321</u>
Net expenditure	(37,967)	(31,019)	(68,986)
Transfers between funds	<u>990</u>	<u>(990)</u>	<u>-</u>
Net movement in funds	<u>(36,977)</u>	<u>(32,009)</u>	<u>(68,986)</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

3. Income from donations

	Restricted £	Unrestricted £	2025 Total £	Restated 2024 Total £
<i>Grants > £5,000</i>				
Action with Communities in Rural England	-	36,925	36,925	37,525
Second Step	-	-	-	6,000
Voluntary Action North Somerset	-	-	-	5,000
Grants < £5,000	-	3,300	3,300	5,634
Other Donations	<u>199</u>	<u>-</u>	<u>199</u>	<u>-</u>
Total income from donations	<u>199</u>	<u>40,225</u>	<u>40,424</u>	<u>54,159</u>

All income from donations in the prior year was unrestricted.

Income from donations has been restated to reclassify unrestricted grant income within income from donations, and restricted grant income within income from charitable activities.

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
<i>Grants > £5,000</i>			
Action with Communities in Rural England (Rural Housing)	34,020	-	34,020
BANES Council - Community Wellness Hub	18,000	-	18,000
BANES Council - Hospital Project	50,000	-	50,000
BANES Council - International Project	22,667	-	22,667
North Somerset Council	10,063	-	10,063
Pill Community Foundation	30,553	-	30,553
Quartet - Development	17,445	-	17,445
Quartet - Oil Scheme	5,000	-	5,000
South Gloucestershire Council	44,892	-	44,892
West of England Combined Authority - Rural Transport	156,384	-	156,384
Grants < £5,000	2,250	-	2,250
Chew Valley Community Transport CIC	-	5,349	5,349
Curo	-	29,237	29,237
Healthwatch North Somerset	-	800	800
Mendip Vale Medical Practice	-	250	250
Other Charitable Activity Income	-	343	343
Shopmobility South Gloucestershire	-	1,560	1,560
Virgin Care	<u>-</u>	<u>49,137</u>	<u>49,137</u>
Total income from charitable activities	<u>391,274</u>	<u>86,676</u>	<u>477,950</u>

All income from charitable activities in the current and prior year was restricted.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities (continued)

Prior period comparative

	Restricted £	Unrestricted £	Restated 2024 Total £
<i>Grants > £5,000</i>	34,413	-	34,413
Environment Agency - WEIF	15,000	-	15,000
North Somerset Council	24,000	-	24,000
Pill Community Foundation	17,980	-	17,980
Quartet - Development	18,000	-	18,000
Quartet - Oil Scheme	5,000	-	5,000
South Gloucestershire Council	74,813	-	74,813
Grants < £5,000	7,070	-	7,070
 Curo	-	27,193	27,193
Mendip Vale Medical Practice	-	1,320	1,320
Shopmobility South Gloucestershire	-	1,681	1,681
HCRG	-	47,544	47,544
	<u>196,276</u>	<u>77,738</u>	<u>274,014</u>

Income from charitable activities has been restated to reclassify unrestricted grant income within income from donations, and restricted grant income within income from charitable activities.

5. Income from other trading activities

	2025 Total £	2024 Total £
Oil membership scheme	<u>1,510</u>	<u>1,470</u>

All income from other trading activities in the current and 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, The West of England Combined Authority, South Gloucestershire Council, North Somerset Council and the Environmental Agency to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £372,951 (2024: £188,271). There are no unfulfilled conditions or contingencies attaching to these grants in 2024/25.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2025 Total £
Staff costs (note 11)	7,566	267,851	27,239	302,656
Training	-	1,019	-	1,019
Printing, postage and stationery	-	1,719	-	1,719
Membership and subscriptions	-	6,644	-	6,644
Travel and subsistence	-	14,808	-	14,808
Event costs and room hire	-	1,594	-	1,594
Premises costs	-	-	1,440	1,440
Telephone costs	-	-	5,670	5,670
Computer costs	-	-	5,572	5,572
Project consultants	-	61,667	-	61,667
Project costs	-	183	-	183
Insurance	-	-	1,024	1,024
Accountancy fees	-	-	3,625	3,625
Design and promotion	-	-	96	96
Recruitment costs	-	-	3,984	3,984
Legal and professional fees	-	-	3,670	3,670
Other governance costs	-	-	80	80
Grants payable (note 8)	-	162,365	-	162,365
Sub-total	7,566	517,850	52,400	577,816
Allocation of support and governance costs	-	52,400	(52,400)	-
Total expenditure	7,566	570,250	-	577,816

Total governance costs were £3,260 (2024: £3,074).

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure (continued)				
Prior period comparative	Raising funds £	Charitable activities £	Support and governance £	2024 Total £
Staff costs (note 10)	5,750	244,394	37,378	287,522
Training	-	846	-	846
Printing, postage and stationery	-	2,118	-	2,118
Membership and subscriptions	-	6,018	-	6,018
Travel and subsistence	-	14,061	-	14,061
Event costs and room hire	-	4,720	-	4,720
Premises costs	-	-	1,440	1,440
Telephone costs	-	-	5,114	5,114
Computer costs	-	-	8,800	8,800
Project consultants	-	34,621	-	34,621
Project costs	-	724	-	724
Insurance	-	-	977	977
Accountancy fees	-	-	3,462	3,462
Design and promotion	-	-	1,430	1,430
Legal and professional fees	-	-	2,813	2,813
Other governance costs	-	-	74	74
Grants payable (note 8)	-	31,581	-	31,581
Sub-total	5,750	339,083	61,488	406,321
Allocation of support and governance costs	-	61,488	(61,488)	-
Total expenditure	5,750	400,571	-	406,321

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

8. Grants payable

During the year, 18 (2024: 27) new grants were awarded to 7 institutions (2024: 6) and none to individuals (2024: 35) to help local community organisations and individuals affected by the cost of living crisis.

Total grants committed during the year were as follows:

	2025 £	2024 £
Grants payable to institutions:		
East Harptree Parish Council	3,406	
Freshford Parish Council	3,359	
Hawkesbury Parish Council	4,238	
The Big Lemon CIC	150,692	-
All Saints Church PCC	-	2,500
Bristol Avon River	-	7,950
Coombe Down PCC	-	4,114
Oasis Community	-	2,500
Sustainable Westbury-on-Trym	-	1,000
The Hive Community Hub	-	2,000
Wiltshire Wildlife Trust	-	1,550
Others < £1,000	670	3,285
Total grants payable to institutions	162,365	24,899
Grants payable to individuals	-	6,682
	<u>162,365</u>	<u>31,581</u>

No support costs were allocated to these grants.

9. Grant commitments

	2025 £	2024 £
Grant commitments brought forward	1,620	-
Grants committed during the period	162,365	31,581
Grants paid during the period	<u>(142,401)</u>	<u>(29,961)</u>
Grant commitments carried forward	<u>21,584</u>	<u>1,620</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

10. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's fees (excluding VAT):		
▪ Independent examination	<u>2,650</u>	<u>2,500</u>

11. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	290,446	275,622
Social security costs	8,394	7,932
Pension costs	<u>3,816</u>	<u>3,968</u>
	<u>302,656</u>	<u>287,522</u>

No employee earned more than £60,000 during the current or prior 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 £35,354 (2024: £41,932).

	2025 No.	2024 No.
Average head count	<u>23</u>	<u>24</u>

12. Taxation

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

13. Debtors

	2025 £	2024 £
Accrued income	30,028	320
Other debtors	<u>57</u>	<u>3,166</u>
	<u>30,085</u>	<u>3,486</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

14. Current asset investments

	2025 £	2024 £
Short term deposits	<u>50,000</u>	<u>83,338</u>

15. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	-	1,283
Accruals	5,721	7,543
Other creditors	1,481	707
Grant commitments (note 9)	<u>21,584</u>	<u>1,620</u>
	<u>28,786</u>	<u>11,153</u>

16. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	77,055	30,000	109,001	216,056
Current liabilities	<u>(21,584)</u>	<u>-</u>	<u>(7,202)</u>	<u>(28,786)</u>
Net assets at 31 March 2025	<u>55,471</u>	<u>30,000</u>	<u>101,799</u>	<u>187,270</u>
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	113,911	40,000	94,992	248,903
Current liabilities	<u>(4,094)</u>	<u>-</u>	<u>(7,059)</u>	<u>(11,153)</u>
Net assets at 31 March 2024	<u>109,817</u>	<u>40,000</u>	<u>87,933</u>	<u>237,750</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Chew Valley Community CIC	19,011	-	-	-	19,011
St Monica Trust - Woodspring Community Impact	16,934	-	(16,934)	-	-
ACRE - Rural Housing Enabler	28,446	34,020	(62,466)	-	-
Quartet - Bath Half Marathon	338	2,000	(1,917)	-	421
Quartet - Community Wellness	784	-	(270)	-	514
Quartet - Oil Scheme	-	5,000	(5,000)	-	-
Quartet - Business Development	-	17,445	(8,305)	-	9,140
Cam Valley Rotary Club	-	250	(250)	-	-
B&NES Council - Community Wellbeing Hub	-	18,000	(18,000)	-	-
B&NES Council - Hospital	13,042	50,000	(51,207)	-	11,835
B&NES Council - International	-	22,667	(16,101)	-	6,566
WECA - Rural Transport	-	156,384	(156,384)	-	-
North Somerset Council - Tech Ready	-	10,063	(9,387)	-	676
Shared Prosperity Fund - Pill	-	30,553	(29,498)	-	1,055
Donations - Oil Scheme	-	40	(40)	-	-
Donations - Cycling	-	159	(159)	-	-
South Gloucestershire Village Agents	31,262	44,892	(69,901)	-	6,253
Total restricted funds	109,817	391,473	(445,819)	-	55,471
Unrestricted funds					
<i>Designated funds:</i>					
Closing down reserve	40,000	-	-	(10,000)	30,000
<i>Total designated funds</i>	40,000	-	-	(10,000)	30,000
General funds	87,933	135,863	(131,997)	10,000	101,799
Total unrestricted funds	127,933	135,863	(131,997)	-	131,799
Total funds	237,750	527,336	(577,816)	-	187,270

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds (continued)

Prior period comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Chew Valley Community CIC	19,011	-	-	-	19,011
St Monica Trust - Woodspring					
Community Impact	46,089	-	(29,155)	-	16,934
ACRE - Rural Housing Enabler	-	34,413	(5,967)	-	28,446
Quartet - Wessex	3,000	-	(3,000)	-	-
Quartet - North Somerset					
Community Partnership	12,620	-	(12,620)	-	-
Quartet - Bath Half Marathon	-	2,000	(1,662)	-	338
Quartet - Community Wellness	2,000	-	(1,216)	-	784
Quartet - Oil Scheme	-	5,000	(5,000)	-	-
Quartet - Catalyst Project 1	-	18,000	(18,000)	-	-
Quartet - Catalyst Project 2	-	2,000	(2,000)	-	-
Wesport - Rural Moves	2,107	550	(2,657)	-	-
B&NES Council - Community					
Development	17,723	-	(17,723)	-	-
B&NES Council - Hospital	38,977	-	(25,935)	-	13,042
WECA - Rural Transport	-	2,520	(2,520)	-	-
Shared Prosperity Fund - North					
Somerset	-	24,000	(24,000)	-	-
Shared Prosperity Fund - Pill	-	17,980	(18,970)	990	-
EA - Water Environment					
Improvement Fund	-	15,000	(15,000)	-	-
South Gloucestershire					
Village Agents	5,267	74,813	(48,818)	-	31,262
Total restricted funds	146,794	196,276	(234,243)	990	109,817
Unrestricted funds					
<i>Designated funds:</i>					
B&NES	41,295	-	(41,295)	-	-
Closing down reserve	40,000	-	-	-	40,000
<i>Total designated funds</i>	81,295	-	(41,295)	-	40,000
General funds	78,647	141,059	(130,783)	(990)	87,933
Total unrestricted funds	159,942	141,059	(172,078)	(990)	127,933
Total funds	306,736	337,335	(406,321)	-	237,750

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds (continued)

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 - Woodspring Community Impact

Funding for a programme of community development targeted at people aged 50+ in the Woodspring area of North Somerset.

ACRE - Rural housing enabler

Funding from Defra to establish a rural housing enabler function, to work with communities to establish a need for rural housing and then undertake the necessary work to enable a scheme to come forward.

Quartet - Bath Half Marathon

Funding for the 'Rural Moves' programme in B&NES - gentle exercise for people with mobility problems.

Quartet - Community wellness

Funding for new community activity that helps to support health and wellbeing across rural B&NES.

Quartet - Oil Scheme

Funding to support WERN's community oil buying scheme, providing discretionary free membership to people aged 70+, and keeping in touch with isolated older people.

Quartet - Business Development

Funding to enable WERN to carry out a needs assessment survey across all rural communities, and to develop a major community development programme.

Cam Rotary Club

A grant to support community activity in the Cam Valley area.

B&NES Council - Community Wellbeing Hub

Funding from B&NES Council to support the Village Agent service in B&NES project.

B&NES Council - Hospital

A project to increase the through-flow of patients in B&NES hospitals, linking discharge teams with Community Wellbeing Hub partner organisations. WERN Village Agents are supporting the development of this new project.

B&NES Council - International

Funding from B&NES Council to support the expansion of the Village Agent project.

WECA - Rural Transport

Funding to support provision of community transport in Chew Valley.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds (continued)

Purposes of restricted funds (continued)

North Somerset Council - Tech Ready

A programme of support and encouragement for people struggling with IT.

Shared Prosperity Fund - Pill

Government funding to enable further development of community engagement in partnership with Pill Community Foundation.

Donations - Oil Scheme

Contributions by oil members.

Donations - Cycling

Contributions from individuals to the cost of cycling courses in the Chew Valley.

South Gloucestershire Village Agents

Funding to extend the Village Agents scheme across South Gloucestershire.

Purposes of designated funds

Closing down reserve

A reserve to cover potential winding up costs, in the event the charity were to cease operations.

18. Related parties

Chris Head, Executive Director until June 2024, Richard Whittington, WERN Rural Services Consultant, and Denise Perrin, Project Manager for WERN, are Directors of Chew Valley Community Transport CIC. WERN works in partnership with the CIC to deliver its community transport program, funded by WECA. In the year the charity received £5,349 of income from Chew Valley Community Transport CIC (2024: £Nil). There were no amounts outstanding at the year end (2024: £nil).