

Company no. 07956732
Charity no. 1146165

West of England Rural Network
Report and Unaudited Financial
Statements
31 March 2023

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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 2023

Company number	07956732				
Charity number	1146165				
Registered office	5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD				
Operational address	PO Box 1237 Bristol BS40 8WJ				
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Georgina Bigg Laura Penny Samantha Ross Frances Tyson Peter Tyzack				
Executive director	Chris Head				
Company secretary	Chris Head				
Bankers	<table><tr><td>Cambridge & Counties Bank Charnwood Court 5b New Walk Leicester LE1 6TE</td><td>Monmouthshire Building Society Monmouthshire House John Frost Square Newport South Wales NP20 1PX</td></tr><tr><td>The Co-operative Bank PO Box 250 Delf House Skelmersdale WN8 6WT</td><td>Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SG6 3TA</td></tr></table>	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
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				
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 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

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 2023

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

The period covered by this report (April 2022 – March 2023) started by dealing with the repercussions of the Covid pandemic and its aftermath so WERN had not yet returned to business as normal.

However, the impact of the cost of living crisis was also being felt by our communities during this period and we were able to both adapt services and find new ways to work with individuals who were most disadvantaged by events far outside of their control.

Although our underlying services and projects remained, we were able to take advantage of some short-term funding streams to expand coverage and benefit our communities.

We recognise though, that short-term funding whilst providing quick support, places additional stresses on our staff and the communities we are working in and this has impacted on our, and the wider sectors, ability to set long term plans.

WERN and its staff team have continued to work professionally and 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.

Special mention should be made to our retiring chair of trustees, Frances Tyson who has been with WERN for 10 years, half of which as chair. With Frances' quiet support and encouragement the organisation has grown in confidence and reach and taken on new work and supported more communities.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2023

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. With the easing of Covid rules we increased the face to face contact we have with clients, staff, partners and other colleagues.

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.

As a member of ACRE and NAVCA we have a critical role as an infrastructure organisation and using the NAVCA framework we have identified how, over the period of this report we have helped support thriving communities, where people can take action on things that matter to them.

Leadership and Advocacy: As system leaders and having a strategic view across the West of England our role as a networked and connected organisation has allowed us to make sure communities voices are heard and championed at the appropriate space. This could be with the Combined Authority, with local government, in the health system, with parish councils or with national organisations and funders. Through our national ACRE Network we are linked into central government and pre Brexit even into European networks.

Partnership and Collaboration: we recognise that our expertise and skills as a small VCSE organisation are strengthened and amplified when working with other partners. We work both formally and informally with other VCSE organisations across the West of England to increase our reach and delivery for the benefit of the communities we work with.

Capacity Building: our aim of supporting, facilitating and encouraging community led action and strong local governance is key to our organisation purpose. Over the years we have been able to support communities to find, create and deliver their own solutions through information, advice and guidance. This has ranged from supporting village halls and community buildings navigate their way through Covid restrictions or more recently increased energy costs, to helping individuals and communities understand and learn how to become digitally connected and to use new services. We use an asset-based community development approach for working with communities starting from the basis of what's strong and making sure that when we leave, the community has found and is able to continue their own way forward.

Volunteering: many of the activities we support through our capacity building work rely on and use volunteers. As such we are able to support community organisations that rely on volunteers to make them work such as Village Halls, community shops and community transport schemes. Additionally, we have during Covid been able to directly recruit, train and support volunteers to help run vaccination centres and volunteer drivers for medical car schemes.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2023

The key achievements in the period of this report are;

- Over the year our Village Agents in B&NES worked both online and face to 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 as part of the adult social care commission with B&NES Council.
- 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 providing 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.
- In partnership with South Gloucestershire Council we were asked to pilot Village Agents in the more rural part of the authority. We started the project and had appointed one Village Agent in the reporting period and were recruiting a further 3 members of staff.
- 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 Network which is successfully engaging with the West of England Combined Authority 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 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 280,000 litres of heating oil collectively saving them nearly £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.
- We worked with our voluntary sector infrastructure partners under the umbrella of the West of England Civil Society Partnership 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.
- We continued to lead on the VCSE engagement at a system level for the Bristol, North Somerset and South Gloucestershire Integrated Care System. 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.
- Our work as programme managers for the West of England LEADER programme scaled down during the year and we concluded our support for the final three projects whilst wrapping up the final parts of this successful project.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2023

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. We continue to work with and support organisations who use volunteers such as community transport groups and village halls.

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 2023 unrestricted general funds of £78,647 were held in reserves. The balance is equivalent to approximately three months planned expenditure.

The Trustees have designated £40,000 of unrestricted funds as at the end of March 2023 to cover the costs of closing down if required.

Employee pension scheme

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

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

Main sources of funding

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

- **ACRE (Action with Communities in Rural England)** as part of the national Rural Community Council agreement with Department of the Environment, Food & Rural Affairs;
- **Curo** for village agents in North Somerset;
- **St Monica 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;
- **North Somerset Council** for the Community Renewal Fund; and
- **Bath & North East Somerset Council** for Village Agents in B&NES.
- **South Gloucestershire Council** for a Village Agent pilot.

How expenditure has supported charitable objectives

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

West of England Rural Network

Report of the trustees

For the year ended 31 March 2023

PLANS FOR THE FUTURE

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 and have successfully been awarded funding to work in the Parish of Pill & Easton-in-Gordano.

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

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** has been launched and we will help support communities accessing funding although we will not be managing the process.

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 landscape in the West of England.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status, date of incorporation and date of charity registration

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

Details of governing document

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

West of England Rural Network

Report of the trustees

For the year ended 31 March 2023

Method of recruiting and appointing new trustees

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

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

Organisational structure and decision making

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

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

Related parties

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

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.

West of England Rural Network

Report of the trustees

For the year ended 31 March 2023

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 2023 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 24 November 2023 and signed on their behalf by



Samantha Ross - 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 2023, which are set out on pages 12 to 28.

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: 24 November 2023

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 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	239,204	1,960	241,164	146,554
Charitable activities	4	-	160,631	160,631	242,930
Other trading activities	5	-	1,470	1,470	1,910
Investments		-	2,632	2,632	891
Total income		<u>239,204</u>	<u>166,693</u>	<u>405,897</u>	<u>392,285</u>
Expenditure on:					
Raising funds		-	2,833	2,833	3,659
Charitable activities		<u>199,641</u>	<u>169,728</u>	<u>369,369</u>	<u>266,925</u>
Total expenditure	7	<u>199,641</u>	<u>172,561</u>	<u>372,202</u>	<u>270,584</u>
Net income / (expenditure) and net movement in funds	9	39,563	(5,868)	33,695	121,701
Reconciliation of funds:					
Total funds brought forward		<u>107,231</u>	<u>165,810</u>	<u>273,041</u>	<u>151,340</u>
Total funds carried forward		<u><u>146,794</u></u>	<u><u>159,942</u></u>	<u><u>306,736</u></u>	<u><u>273,041</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 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	12	737		40,578
Cash at bank and in hand		<u>313,843</u>		<u>244,870</u>
		314,580		285,448
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(7,844)</u>		<u>(12,407)</u>
Net current assets			<u>306,736</u>	<u>273,041</u>
Net assets	14		<u>306,736</u>	<u>273,041</u>
Funds				
Restricted funds	15		146,794	107,231
Unrestricted funds				
Designated funds			81,295	70,000
General funds			<u>78,647</u>	<u>95,810</u>
Total charity funds			<u>306,736</u>	<u>273,041</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 24 November 2023 and signed on their behalf by



Samantha Ross - Chair

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

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, 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) 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 2023 was £1,000 (2022: £1,960).

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 2023

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 2023

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 £	2022 Total £
Income from:			
Donations	146,554	-	146,554
Charitable activities	-	242,930	242,930
Other trading activities	-	1,910	1,910
Investments	-	891	891
Total income	146,554	245,731	392,285
Expenditure on:			
Raising funds	-	3,659	3,659
Charitable activities	120,523	146,402	266,925
Total expenditure	120,523	150,061	270,584
Net income	26,031	95,670	121,701
Transfers between funds	1,991	(1,991)	-
Net movement in funds	28,022	93,679	121,701

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Grants > £5,000				
North Somerset Council	62,538	-	62,538	62,438
South Gloucestershire Council	14,963	-	14,963	-
St Monica Trust - Woodspring Community	30,000	-	30,000	30,000
Virgin Care	-	-	-	17,274
Environment Agency - WEIF	15,000	-	15,000	15,000
Quartet - Covid-19	-	-	-	9,500
Quartet - North Somerset Community Partnership (Digital)	15,000	-	15,000	-
BANES Council - Hospital Project	44,400	-	44,400	-
BANES Council - Community Development	30,252	-	30,252	-
BANES Council - Miicare	5,000	-	5,000	-
Wesport - Rural Moves	5,000	-	5,000	3,921
Grants < £5,000				
Chew Valley Community CIC	156	-	156	3,921
Quartet - Surviving Winter	-	-	-	3,000
Quartet - Bath Half Marathon	-	-	-	1,500
Quartet - Oil Scheme	4,190	-	4,190	-
Quartet - Wessex North Somerset Digital Programme	3,000	-	3,000	-
Quartet - Community Wellness	2,000	-	2,000	-
St Monica Trust - Coronation Events	500	-	500	-
BANES Council - Ukraine Support	3,855	-	3,855	-
West of England Combined Authority - Community Transport	2,750	-	2,750	-
West of England Civil Society Partnership	-	1,960	1,960	-
Westfield Parish Council - Community Support	600	-	600	-
Total income from donations	239,204	1,960	241,164	146,554

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 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
BANES Council	-	28,000	28,000	75,000
Virgin Care	-	51,547	51,547	68,578
Action with Communities in Rural England	-	36,325	36,325	37,325
Curo	-	25,307	25,307	27,067
West of England Combined Authority	-	14,837	14,837	13,025
Second Step	-	-	-	8,100
National Association for Voluntary and Community Action	-	1,000	1,000	4,750
Southmead Development Trust	-	2,000	2,000	-
Voluntary Action North Somerset	-	-	-	4,200
Voscur	-	-	-	3,325
Shopmobility South Gloucestershire	-	1,615	1,615	1,560
Total income from charitable activities	-	160,631	160,631	242,930

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

5. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Oil membership scheme	-	1,470	1,470	1,910

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, Westfield Parish Council, the West of England Combined Authority, South Gloucestershire Council and the Environmental Agency to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £245,482 (2022: £102,325). There are no unfulfilled conditions or contingencies attaching to these grants in 2022/23.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2023 Total £
Staff costs (note 10)	2,833	214,360	8,266	225,459
Training	-	789	-	789
Printing, postage and stationery	-	2,244	-	2,244
Membership and subscriptions	-	6,652	-	6,652
Travel and subsistence	-	10,328	-	10,328
Event costs and room hire	-	7,453	-	7,453
Premises costs	-	-	1,440	1,440
Telephone costs	-	-	4,711	4,711
Computer costs	-	-	9,007	9,007
Project consultants	-	57,785	-	57,785
Project costs	-	365	-	365
Insurance	-	-	952	952
Accountancy fees	-	-	5,076	5,076
Design and promotion	-	-	1,155	1,155
Legal and professional fees	-	-	2,425	2,425
Miscellaneous costs	-	-	298	298
Governance costs	-	-	39	39
Grants payable (note 8)	-	36,024	-	36,024
Sub-total	2,833	336,000	33,369	372,202
Allocation of support and governance costs	-	33,369	(33,369)	-
Total expenditure	2,833	369,369	-	372,202

Total governance costs were £2,859 (2022: £2,966).

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

7. Total expenditure (continued)

Prior period comparative

	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
Sub-total	3,659	237,274	29,651	270,584
Allocation of support and governance costs	-	29,651	(29,651)	-
Total expenditure	<u>3,659</u>	<u>266,925</u>	<u>-</u>	<u>270,584</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

8. Grants payable

	2023	2022
	£	£
Bristol Avon River	10,088	12,900
Flax Bourton Parish Council	4,890	-
Blagdon Village Club	3,919	-
Long Ashton Community Centre	1,146	-
Portishead Youth Centre	1,700	-
Yate Town Council	1,300	-
Flax Bourton Baby	2,090	-
Coaching for All	6,000	-
Avon Wildlife Trust	-	1,600
Bleadon Covid-19 Support	-	180
Community Grant	-	100
Others < £1,000	4,890	-
	<u>36,024</u>	<u>14,780</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:

	2023	2022
	£	£
Depreciation	-	-
Operating lease payments	-	-
Trustees' indemnity insurance	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's fees:		
▪ Independent examination	2,820	2,940
▪ Other services	2,567	2,584
	<u>2,567</u>	<u>2,584</u>

10. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	213,517	167,350
Social security costs	6,681	6,025
Pension costs	5,261	4,143
	<u>225,459</u>	<u>177,518</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

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 £40,279 (2022: £39,445).

	2023	2022
	No.	No.
Average head count	<u>20</u>	<u>15</u>

11. Taxation

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

12. Debtors

	2023	2022
	£	£
Trade debtors	-	33,173
Accrued income	737	5,405
Other debtors	-	2,000
	<u>737</u>	<u>40,578</u>

13. Creditors : amounts due within 1 year

	2023	2022
	£	£
Trade creditors	2,031	3,147
Accruals	5,025	5,954
Conduit funding	-	1,960
Other creditors	788	1,346
	<u>7,844</u>	<u>12,407</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	146,794	81,295	86,491	314,580
Current liabilities	-	-	(7,844)	(7,844)
Net assets at 31 March 2023	<u>146,794</u>	<u>81,295</u>	<u>78,647</u>	<u>306,736</u>
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	107,231	70,000	108,217	285,448
Current liabilities	-	-	(12,407)	(12,407)
Net assets at 31 March 2022	<u>107,231</u>	<u>70,000</u>	<u>95,810</u>	<u>273,041</u>

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
North Somerset - Community Hubs	35,564	62,538	(98,102)	-	-
Chew Valley Community CIC	19,198	156	(343)	-	19,011
St Monica Trust - Woodspring Community Impact	43,412	30,000	(27,323)	-	46,089
St Monica Trust - Rural Links	536	-	(536)	-	-
St Monica Trust - Coronation	-	500	(500)	-	-
Virgin Care - Digital Healthcare	7,000	-	(7,000)	-	-
Quartet - Wessex	-	3,000	-	-	3,000
Quartet - North Somerset Community Partnership	-	15,000	(2,380)	-	12,620
Quartet - Rural Links	187	-	(187)	-	-
Quartet - Bath Half Marathon	884	-	(884)	-	-
Quartet - Community Wellness	-	2,000	-	-	2,000
Quartet - Oil Scheme	-	4,190	(4,190)	-	-
Wesport - Rural Moves	-	5,000	(2,893)	-	2,107
B&NES Council - Community Development	-	30,252	(12,529)	-	17,723
B&NES Council - Miicare	-	5,000	(5,000)	-	-
B&NES Council - Community Transport (Ukraine)	-	54	(54)	-	-
B&NES Council - Hospital	-	44,400	(5,423)	-	38,977
B&NES Council - Ukraine	-	3,801	(3,801)	-	-
WECA - Community Transport	-	2,750	(2,750)	-	-
Westfield Parish Council - Community Support	-	600	(600)	-	-
Avon & Somerset Police Commissioner	450	-	(450)	-	-
EA - Water Environment Improvement Fund	-	15,000	(15,000)	-	-
South Gloucestershire Village Agents	-	14,963	(9,696)	-	5,267
Total restricted funds	107,231	239,204	(199,641)	-	146,794
Unrestricted funds					
<i>Designated funds:</i>					
B&NES	70,000	-	(28,705)	-	41,295
Closing down reserve	-	-	-	40,000	40,000
<i>Total designated funds</i>	70,000	-	(28,705)	40,000	81,295
General funds	95,810	166,693	(143,856)	(40,000)	78,647
Total unrestricted funds	165,810	166,693	(172,561)	-	159,942
Total funds	273,041	405,897	(372,202)	-	306,736

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Prior period comparative	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
St Monica Trust - Woodspring Community Impact	32,022	30,000	(18,610)	-	43,412
North Somerset - Community Hubs	-	62,438	(26,874)	-	35,564
Chew Valley Community CIC	15,301	3,921	(24)	-	19,198
Virgin Care - Digital Healthcare	-	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)	-	-
Total restricted funds	<u>79,209</u>	<u>146,554</u>	<u>(120,523)</u>	<u>1,991</u>	<u>107,231</u>
Unrestricted funds					
<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>
Total unrestricted funds	<u>72,131</u>	<u>245,731</u>	<u>(150,061)</u>	<u>(1,991)</u>	<u>165,810</u>
Total funds	<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 2023

15. Movements in funds (continued)

Purposes of restricted funds

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.

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.

St Monica Trust - Rural Links

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

St Monica Trust - Coronation

Time limited funding for community groups to run events giving older people the opportunity to celebrate the King's coronation.

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 - Wessex (Chew Chat)

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

Quartet - North Somerset Community Partnership

Funding to extend the successful Tea and Tech programme, helping older people in North Somerset to come to terms with Information Technology.

Quartet - Rural Links

Funding to support a local Music Project bringing together amateur musicians playing purely for pleasure.

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.

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.

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Wesport - Rural Moves

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

B&NES Council - Community Development

Funding for a part time Community Development post to support the Village Agent service in B&NES and to cover increasing need for a dedicated Village Agent in the Somer Valley.

B&NES Council - Miicare

Funding to extend a research project providing digital healthcare to vulnerable older residents in collaboration with the Village Agent programme in B&NES.

B&NES Council - Community Transport (Ukraine)

Payment for a one-off return journey to South Wales to enable one of our Ukrainian guests to update essential ID.

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 - Ukraine Support

Home for Ukraine funding to carry out welfare check on their arrivals, offer social and practical to support Ukrainians lodging with B&NES householders.

WECA - Community Transport

Funding to help maintain services after the unexpected closure of Bristol Community Transport.

Westfield Parish Council - Community Support

Funding to provide a series of reminiscence sessions to local people living in Westfield Parish.

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.

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.

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.

Closing down reserve

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

West of England Rural Network

Notes to the financial statements

For the year ended 31 March 2023

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 £nil of conduit funding from the organisation, (2022: £1,960). These funds were released to the general funds of the charity in the year, rather than allocated to specific beneficiaries.

There were no other related party transactions during the current year