

Bedfordshire Rural Communities Charity

Registered charity
Company limited by guarantee

Annual Report and Financial Statements

Year Ended 31 March 2009

Charity number: 1061538
Company number: 3327628

**Bedfordshire Rural Communities Charity
Annual Report and Financial Statements
For the Year Ended 31 March 2009**

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**Bedfordshire Rural Communities Charity
Annual Report and Financial Statements
For the Year Ended 31 March 2009**

Reference and Administrative Information

Governing document:	Memorandum and Articles of Association
Charity number:	1061538
Company number:	3327628
Directors:	J M Barnes R J Barnes (Resigned 3 November 2008) D Bartram I D Clifton N B Costin A Davison M A Grant P Grayson I Kelly (Appointed 19 January 2009) J H Lewis L A Lodge A Lovesey T L Marks D L Morgan P M Olney B G Prickett J L Robinson – Chairman R A Rochester F N Sparrow D W Thompson L O Warren
Management team:	J Ridge – Chief Executive and Company Secretary J Boswell – Head of Corporate Services J Carré – Head of Sustainable Communities J Markham – Head of Community Empowerment
Registered office:	The Old School Cardington Bedford MK44 3SX
Auditors:	Clarity Chartered Accountants 2 Lancaster Close Stevenage Hertfordshire SG1 4RX
Bankers:	National Westminster Bank Plc 81 High Street Bedford MK40 1NE CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors:	Woodfines LLP 16 St Cuthberts Street Bedford MK40 3JG

Bedfordshire Rural Communities Charity

Report of the Directors

For the Year Ended 31 March 2009

The directors of Bedfordshire Rural Communities Charity ("BRCC") are pleased to present their report together with the audited financial statements for the year ended 31 March 2009.

The reference and administrative information set out on page 1 forms part of this report.

The financial statements comply with current statutory requirements and the Statement of Recommended Practice – "Accounting and Reporting by Charities" (revised March 2005).

Structure, governance and management

Introduction

Founded in 1953 as Bedfordshire Rural Community Council, Bedfordshire Rural Communities Charity is one of 38 Rural Community Councils in England. Whilst BRCC continues to work closely with its sister organisations across the East of England, and remains in membership of its national body, ACRE, it has increasingly looked to develop local partnerships in recent years – a move which reflects Government policy in relation to service delivery through Local Area Agreements.

BRCC has had to adapt its work to meet changing circumstances; whilst the organisation went through a period of fairly rapid growth, local government reorganisation, rationalisation of funding streams and public sector spending cuts have meant that it has contracted in recent years.

Constitution

Bedfordshire Rural Communities Charity is a company limited by guarantee, having no share capital, and is a registered charity.

The charity was incorporated on 4 March 1997 and is governed by its Memorandum and Articles of Association.

The liability of its members in the event of the charitable company being wound up is limited to a sum not exceeding £10 per member.

Objects

The charity's objects are:

- to promote any charitable purpose for the benefit of the community in the historic county of Bedfordshire, and in particular, the advancement of education, the protection of health and the relief of poverty, distress or sickness.
- in furtherance of that said purpose, but not otherwise, to promote and organise co-operation in the achievement of the same and to that end to bring together representatives of the voluntary organisations and statutory authorities in the historic county of Bedfordshire.

Organisation

The directors and senior managers of the organisation who served during the year are set out on page one. The directors of Bedfordshire Rural Communities Charity are its trustees for the purposes of charity law. Directors of the charity are elected at the Annual General Meeting. Members of the charity pay an annual fee and are entitled to nominate directors, from whom the Board is elected. All new directors are provided with induction training with the Chief Executive.

The Board meets quarterly. During the year there has been one Board Committee – the Finance and Personnel Committee – which has met monthly. This was wound up at the end of 2008/9 to make way for two new Board Committees – Strategic Development and Monitoring and Evaluation.

Day-to-day responsibility for the running of the charity is delegated to the Chief Executive and a management team (as listed on page one). The staff are based at two office locations – Cardington (the registered office) and Old Warden. During the year the third office at Tebworth was closed.

Bedfordshire Rural Communities Charity

Report of the Directors

For the Year Ended 31 March 2009

Related parties

The following Directors were elected members of local authorities which funded the charity during 2008/2009:

I D Clifton – Bedford Borough Council
N B Costin – South Bedfordshire District Council
J H Lewis – Mid Bedfordshire District Council
P M Olney – Bedford Borough Council
F N Sparrow – Bedford Borough Council
D W Thompson – Mid Bedfordshire District Council

On 31st March 2009 all of these local authorities ceased to exist and two new unitary councils were created for Bedfordshire – Central Bedfordshire and Bedford Borough.

Risk management policy

The directors recognise that there are potential risks to which the charity may be exposed. After due consideration, the directors have identified five main areas of risk:

- governance and management of the charity
- operational risks
- financial risks
- environmental and external factors
- compliance with law and regulation

The processes for monitoring and mitigation of these risks have been identified and are recorded in a risk register. The directors have delegated the day-to-day implementation, monitoring and evaluation of the risk register to the management team. During the year the Finance and Personnel Committee has received reports from the management team and agreed actions to mitigate any serious risks. In future such reports will be made to the Board where necessary.

Review of activities

Strategic objectives

BRCC's vision is of sustainable and empowered communities across Bedfordshire. This means communities that:

- are inclusive and cohesive
- can influence key decisions affecting them
- have a thriving low carbon economy and services
- act to protect the environment both locally and globally.

BRCC aims to be Bedfordshire's leading sustainable development charity supporting and representing local communities, working across a range of economic, social and environmental interests to address their needs and wishes.

We do this by:

- creating opportunities for participation and empowerment
- supporting community led action
- supporting marginalised groups and individuals
- lobbying and advocacy
- developing and delivering partnership projects

As an organisation, we believe in, and are committed to:

- valuing and responding positively to the views of people in local communities
- championing sustainable development principles and practices
- responding positively to change and new opportunities
- partnership working
- inclusivity and equality of opportunity
- mutual respect for one another by being open and honest, whilst demonstrating discretion and respecting confidentiality
- monitoring, evaluating and continuously improving our work to ensure quality

Bedfordshire Rural Communities Charity

Report of the Directors

For the Year Ended 31 March 2009

Activities and achievements

Sustainable Communities team

During the year BRCC was appointed as the 'accountable body' to lead the delivery and promotion of a five-year, £3 million investment fund for rural businesses in the Greensand Ridge area of Bedfordshire and Cambridgeshire. To guide its investment activity, BRCC has produced an investment prospectus, introductory leaflet and website and established a team of trained facilitators to help interested businesses develop their project ideas.

The Sustainable Communities team led a successful partnership bid worth £70,000 to produce twenty parish-level Green Infrastructure Plans across Mid Bedfordshire District Council area during the period 2008-2010. Nearly half of these plans have been completed and Town and Parish Councils have enthusiastically welcomed the opportunity of mapping their community's environmental aspirations.

The team began to deliver a three-year Natural Play project for Mid Bedfordshire District Council, focussing on consulting with young people and the development of a demonstration site at Baulk Wood, Henlow. This was an important step towards increasing BRCC's involvement in children's play. At the end of the year, BRCC took over the functions of the Bedfordshire Playing Fields Association, as the charity was wound up.

In 2008/9 the five-year Bedfordshire Otter Survey was completed. This showed otter signs were recorded at 55% of all sites surveyed – an increase from 39% five years ago.

BRCC completed a programme of Outdoor Access Improvement Plan works for Bedfordshire County Council, including the redevelopment of six circular walks and a pilot study into the level of provision for 'easy' access paths in Sandy, Biggleswade and Potton. The team also continued its support of community greenspaces, providing planning, development, funding and management services to communities and local authorities in enhancing more than twenty sites.

BRCC also completed the development of six Hidden Britain Centres in Bedfordshire and two in Hertfordshire under an eighteen month, £89,000 programme administered by EEDA. Hidden Britain Centres are a national initiative to encourage tourists to visit the lesser-known parts of the country, through the development of a network of community owned and led small-scale tourism projects. The eight Bedfordshire and Hertfordshire projects have resulted in the production of a series of local walk leaflets, information boards and community events and the leverage of an additional £111,000 in grant income.

Finally, the Sustainable Communities team launched a horticultural therapy programme at Dallow Learning and Community Centre, Luton, in partnership with Bedfordshire and Luton MIND and ACE Enterprises. The programme, being delivered through BRCC's Nourishing Neighbourhoods project, is aimed at supporting adults recovering from mental ill-health.

Community Empowerment team

Eight parishes completed parish action plans during the year – Thurleigh, Flitton & Greenfield, Clophill, Meppershall, Woburn, Silsoe, Cranfield and Northill, bringing the total to thirty two across the county. Seven new parish plan groups were established and a further twenty four were also supported. BRCC also continued to broaden its work in neighbourhood planning into urban areas, with the launch of a Neighbourhood Action Plan for Kempston and the development of town plans for Biggleswade and Sandy.

BRCC continued to deliver a range of engagement activities with the diverse communities of Bedfordshire, working with the Bedfordshire County Council Community and Carer Engagement Team. In June, BRCC and partners were awarded the prestigious East of England Equalities Award for its consultation conference held earlier in the year with the transgender community about its experience of public services. BRCC also organised a stakeholder workshop on the Luton Northern Bypass in January 2009.

One of the six Hidden Britain Centres mentioned above is the Marston Vale railway line. BRCC has continued to employ the Community Rail Partnership Officer, who has organised a number of events and displays to promote the use of the line, including two special trains – a Ghost Train and Santa Special. A website was launched to further promote the activities and this was runner up in a national competition for Community Rail Partnerships. Both Millbrook and Bow Brickhill stations have now been adopted by local groups. BRCC has secured over £95,000 during the year to begin to redevelop the disused building at Ridgmont Station into a multi-use centre.

Bedfordshire Rural Communities Charity Report of the Directors For the Year Ended 31 March 2009

Through the provision of advice, support and information, BRCC helped community and voluntary groups to obtain over £400,000 of funding from a number of sources. Through the Voluntaryworks Consortium, BRCC secured funding from the BASIS Big Lottery Fund to deliver ongoing support to voluntary and community groups across Bedfordshire, enabling us to continue with this role in 2009/10.

BRCC also facilitated the setting up of three new Village Care Schemes in Cranfield, Flitton & Greenfield and Ridgmont. Seven care schemes took part in the national sloppy slipper campaign in which older people can hand in their old dangerous slippers in exchange for a safe new pair. Working in partnership with the Council for Voluntary Service, BRCC has been looking at ways of mitigating the effects of the closure of the Bedford Care scheme.

In partnership with the Alzheimers Society, the Carers Support Bureau started an allotment project last autumn in the Queens Park area of Bedford, which is open to all carers. The project aims to help carers to socialise and meet others in an informal and supportive environment. At the same time it provides a therapeutic form of activity and time out from the caring role, whilst providing access to fresh food and physical activity.

BRCC was subcontracted by the Shaw Trust to deliver an Intermediate Labour Market programme. This uses waged work in specially created temporary jobs as a way of moving people from long-term unemployment into sustained work. The organisation also delivered pre-employment support and job search activity under the Healthy Steps to Employment programme for NHS Bedfordshire. The programme aims to support Incapacity Benefit claimants to get off the register and, where possible, into sustained employment. It comprises a partnership approach to delivering activity, including a health and well-being programme.

In March 2009 the Wheels to Work scheme was officially launched at Tilsworth Golf Centre. 'Wheels2Work' enables individuals without their own transport (with particular priority given to the sixteen to twenty four age group) to access employment, training and education by giving focused assistance with transport needs. In particular the scheme offers a moped loan scheme plus personalised travel planning. BRCC delivers the scheme in South Bedfordshire.

How our activities deliver public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In particular, we have considered how planned activities will contribute to the aims and objectives that we have set.

All our charitable activities focus on supporting communities to be sustainable and, as a consequence, the Trustees are satisfied that BRCC meets the Charity Commission's guidelines with regard to delivering public benefit.

BRCC Services Limited

Bedfordshire Rural Communities Charity operates a wholly-owned subsidiary company entitled BRCC Services Limited, the purpose of which is to raise funds to support the charity. The directors of the company are:

- J Ridge
- J L Robinson

The main continuing activity for the trading company during the year was The Training Association (BRCC). During this period, BRCC ran 40 courses consisting of 55 training days, delivering to 185 trainees. In addition, 27 trainees were placed on 16 courses with other providers. A significant number of on-farm training needs assessments have been carried out, resulting in several new courses being introduced, including Bull Handling and Planning for Succession & Managing Change.

Fixed assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes forming part of the financial statements.

Bedfordshire Rural Communities Charity

Report of the Directors

For the Year Ended 31 March 2009

Grant making policy

In administering grant schemes, Bedfordshire Rural Communities Charity will ensure that:

- it only manages funding programmes that clearly fit in with its own priorities, objectives and mission
- there is an independent and representative panel of people established as the body accountable for making decisions on grant allocation
- staff carrying out developmental work with projects are not involved in any way with decision making
- all grants funds will be promoted and advertised in ways that aim to reach the full range of target beneficiaries, and the application procedures are straightforward, transparent and clearly explained
- once awarded, expenditure of the grant and monitoring of progress is carried out at appropriate intervals to ensure that the funding is spent for the purpose for which it is given
- all conditions attached to the offer of the grant are met – in the event of this not being the case, the grant offer will be withdrawn
- final reports are submitted from the recipients of the grant outlining the outcome of the funding
- appropriate financial records are kept and reporting obligations of funders are met.

Financial review

During the year the charity and its trading subsidiary BRCC Services Limited raised income of £1,093,239 to enable it to deliver its agenda of rural community development and policy work. This income came principally through service level agreements, grants and contracts with local authorities, government bodies and other major funders. Of this figure, £611,534 was received as restricted funds to be used for specific purposes.

With total resources expended of £1,133,026 the overall net movement in funds after transfers amounted to a deficit of £39,787. However, it should be noted that of this figure, £44,402 is attributable to differences in timing in receiving and expending funds specific to restricted activities. Consequently, the net movement in funds for the year on unrestricted funds within the Charity and its subsidiary company was in surplus by £4,615.

As part of BRCC's overall provisioning policy, a proportion of reserves are held in two specifically designated funds – "Building & Vehicles" and "Contingency". The Board reviews these positions annually and this year has considered that sufficient funds are held in these reserves.

As a result of this year's activity, the Charity's General fund has been decreased to £127,833, which represents approximately 2.5 months unrestricted expenditure and is in accordance with the Charity's Reserves Policy. The accumulated Profit & loss account for the trading subsidiary, BRCC Services Limited, has increased to £5,000.

Reserves policy

The charity has considered the need to retain reserves and operates the following policy on its unrestricted reserves:

The charity has identified the need to retain reserves because its income is both uncertain and fluctuating, yet it has a number of contractual obligations to fulfil. It will hold up to one year's unrestricted gross expenditure to ensure that those obligations can be fully met. The charity will continue to budget prudently and will continue to bid competitively for funds to establish and maintain reserves at that level. The level of reserves held will be monitored monthly by the management team and quarterly by the Board of Directors. The Board will also review the reserves policy annually.

Plans for future periods

- Continue to develop the role of the Board in its role in strategic development and monitoring/evaluation
- Further rationalise accommodation, aiming at one office for all staff
- Develop the organisation's involvement in children's play, seeking to be an active partner in the delivery of the local authority Playbuilder programmes
- Increase BRCC's support of Healthy Walking initiatives, taking on the management of NHS Bedfordshire's 'Buddy' scheme in Bedford Borough and creating more walking groups across the county
- Develop BRCC's ecological consultancy service, with targeted promotion to developers and landowners
- Expand Wheels2Work across the county
- Complete the renovation of Ridgmont Station

Bedfordshire Rural Communities Charity
Report of the Directors
For the Year Ended 31 March 2009

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and its subsidiary as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and;

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charitable company will continue on that basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and its subsidiary and to enable them to ensure that the financial statements comply with the Companies Act 1985. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors believe that they have taken all necessary steps to inform themselves and the charitable company's auditors of all necessary information required for the purposes of their audit. The directors are not aware of any relevant audit information of which the auditors have not been informed.

Auditors

A resolution will be proposed at the Annual General Meeting that Clarity be re-appointed as auditors of the charitable company and of the group for the ensuing year.

By order of the Board

J Ridge
Company Secretary

23 July 2009

Bedfordshire Rural Communities Charity

Independent Auditors' Report to the Members of Bedfordshire Rural Communities Charity

Year Ended 31 March 2009

We have audited the financial statements of Bedfordshire Rural Communities Charity for the year ended 31 March 2009 which comprise the consolidated Statement of Financial Activities, the Balance Sheets and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Charities Act 1993. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees (who are also the directors of the charitable company for the purposes of company law) responsibilities for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

The trustees have elected for the financial statements not to be audited in accordance with the Companies Act 1985. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the Report of the Directors is not consistent with those financial statements, if the charitable company has not kept proper accounting records, if the charitable company's financial statements are not in agreement with these accounting records or if we have not received all the information and explanations we require for our audit.

We are not required to consider whether the statement in the Report of the Directors concerning the major risks to which the charitable company is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charitable company's risk management and control procedures.

We read the Report of the Directors and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the charitable company and of the group, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charitable company and of the group as at 31 March 2009 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information provided in the Report of the Directors is consistent with the financial statements.

Clarity

Chartered Accountants and Registered Auditors
Stevenage, Hertfordshire

23 July 2009

Bedfordshire Rural Communities Charity
Consolidated Statement of Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
For the Year Ended 31 March 2009

	Note	Unrestricted funds £	Restricted funds £	Total funds 2009 £	Total funds 2008 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	92,215	20,000	112,215	43,619
Activities for generating funds:					
Commercial trading operations	3	41,284	-	41,284	15,271
Provision of services		48,837	-	48,837	11,460
Bank interest		25,417	-	25,417	38,840
Incoming resources from charitable activities					
Health and social care	4	54,790	137,450	192,240	182,634
Environmental services	4	87,665	205,770	293,435	321,958
Community development	4	68,488	36,590	105,078	678,478
Economic regeneration	4	63,009	209,724	272,733	468,067
Independent rural voice	4	-	2,000	2,000	113,312
Total incoming resources		481,705	611,534	1,093,239	1,873,639
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		6,279	-	6,279	5,948
Commercial trading operations	3	27,064	-	27,064	19,457
Charitable activities					
Health and social care		105,709	143,416	249,125	204,174
Environmental services		169,542	191,214	360,756	368,989
Community development		133,760	28,775	162,535	726,826
Economic regeneration		121,858	175,919	297,777	347,655
Independent rural voice		8,132	3,836	11,968	118,241
Governance costs	10	17,522	-	17,522	20,988
Total resources expended	6	589,866	543,160	1,133,026	1,812,278
Net incoming / (outgoing) resources before transfers					
		(108,161)	68,374	(39,787)	61,361
Gross transfers between funds	17	112,776	(112,776)	-	-
Net movement in funds for the year / Net income / (expenditure) for the year					
	9	4,615	(44,402)	(39,787)	61,361
Reconciliation of funds					
Total funds brought forward		323,218	335,904	659,122	597,761
Total funds carried forward	17	327,833	291,502	619,335	659,122

All the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The deficit for the year for Companies Act purposes was £39,787 (2008: surplus of £61,361).

The accompanying notes are an integral part of this statement of financial activities.

Bedfordshire Rural Communities Charity
Consolidated Balance Sheets
As at 31 March 2009

	Note	Group		Charity	
		2009 £	2008 £	2009 £	2008 £
Fixed assets					
Tangible assets	13	115,313	26,646	115,313	26,646
Investments	14	-	-	100	100
		<u>115,313</u>	<u>26,646</u>	<u>115,413</u>	<u>26,746</u>
Current assets					
Debtors	15	324,163	366,155	313,166	366,268
Cash at bank and in hand		330,669	485,871	322,262	480,179
		<u>654,832</u>	<u>852,026</u>	<u>635,428</u>	<u>846,447</u>
Creditors: amounts falling due within one year	16	(150,810)	(219,550)	(136,506)	(214,796)
Net current assets		<u>504,022</u>	<u>632,476</u>	<u>498,922</u>	<u>631,651</u>
Net assets		<u>619,335</u>	<u>659,122</u>	<u>614,335</u>	<u>658,397</u>
Funds and reserves					
Restricted funds	17	291,502	335,904	291,502	335,904
Unrestricted funds					
General fund		127,833	127,493	127,833	127,493
Designated funds		195,000	195,000	195,000	195,000
Non charitable funds		5,000	725	-	-
		<u>327,833</u>	<u>323,218</u>	<u>322,833</u>	<u>322,493</u>
Total funds		<u>619,335</u>	<u>659,122</u>	<u>614,335</u>	<u>658,397</u>

For the year ended 31 March 2009, the company was entitled to exemption under section 249A(2) of the Companies Act 1985 and no notice has been deposited under section 249B(2) of that Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing accounts 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 226 of the Act, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the directors on 23 July 2009 and signed on their behalf by:

J L Robinson
Chairman

D W Thompson
Vice Chairman

The accompanying notes are an integral part of this balance sheet.

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently in dealing with items considered material in relation to the financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 1985 and applicable accounting standards, and follow the recommendations in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005), issued in March 2005.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charitable company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charitable company has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act and adapted the Companies Act formats to reflect the special nature of the charitable company's activities. No separate Statement of Financial Activities or Income and Expenditure Account have been presented for the charitable company alone as permitted by Section 230 of the Companies Act 1985 and paragraph 397 of SORP 2005.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the directors in furtherance of the charitable objectives of the charitable company.

Designated funds comprise unrestricted funds set aside by the directors for specific future purposes or projects.

Restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income, it is certain that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants & service level agreements that provide core funding or are of a general nature, donations & sponsorship, membership subscriptions and similar income and is included in full in the Statement of Financial Activities. Grant funding, where entitlement is not conditional on the delivery of a specific performance by the charitable company, is recognised when the charitable company becomes unconditionally entitled to the grant.

Income from commercial trading activities is recognised as earned.

Incoming resources from charitable activities includes income received under contract, grant or service level agreement where entitlement to funding is subject to specific performance conditions, and is recognised as the charitable company earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred, as soon as there is a legal or constructive obligation committing the charitable company to the expenditure. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

1 Accounting policies (continued)

Grants are payments made to third parties in furtherance of the charitable objectives of the charitable company. Grants are accounted for when a constructive obligation exists, notwithstanding that they may be paid in future periods, where either the directors have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any conditions attaching to the grant are outside the control of the charitable company.

Governance costs include those costs primarily associated with meeting the constitutional and statutory requirements of the charitable company and include the auditors' remuneration and legal fees and costs linked to the charitable company's compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of estimates of the proportion of time spent by staff on those activities.

Pension costs

All members of staff are eligible to join a stakeholder pension scheme to which the charity contributes 3% of salary. Contributions are charged to the Statement of Financial Activities for the year in which they are payable.

The Chief Executive is a member of the Rural Development Commission Superannuation Scheme which is administered by the Countryside Agency, the main part of which is non contributory. The charity contributes 23.2% of salary to the money purchase element of this scheme. The contributions are charged to the Statement of Financial Activities for the year in which they are payable.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and are stated at cost less accumulated depreciation.

Tangible fixed assets are depreciated on a straight line basis at rates calculated to write off the cost of each asset over its expected useful life as follows:

Leasehold land and buildings	Terms of the lease
Renovation and improvements to leasehold buildings	Terms of the lease
Fixtures, fittings and equipment	25% per annum
Motor vehicles	25% per annum
Motor scooters (Wheels to Work)	50% per annum

Cash flow

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash Flow Statements'.

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

2 Voluntary income	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Grants and service level agreements	69,917	-	69,917	24,950
Donations and sponsorship	4,842	20,000	24,842	6,773
Membership subscriptions	15,708	-	15,708	8,519
Miscellaneous income	1,748	-	1,748	3,377
	<u>92,215</u>	<u>20,000</u>	<u>112,215</u>	<u>43,619</u>

3 Commercial trading operations

The charity has one wholly owned trading subsidiary, BRCC Services Limited, which is incorporated in England and Wales. BRCC Services Limited was incorporated on 2 July 2002, but remained dormant until it commenced trading in August 2005. The principal activity of the company is the delivery of training to the farming community and associated businesses. Bedfordshire Rural Communities Charity owns the entire share capital of 100 ordinary shares of £1 each.

BRCC Services Limited donates its taxable profits to Bedfordshire Rural Communities Charity under Gift Aid, subject to its working capital requirement being maintained.

Summary of the trading results of BRCC Services Limited

	2009 £	2008 £
Turnover	44,579	15,271
Cost of sales and administration costs	(39,640)	(19,457)
Interest receivable	99	503
	<u>5,038</u>	<u>(3,683)</u>
Net profit / (loss)	5,038	(3,683)
Amount Gift Aided to BRCC	(763)	-
	<u>4,275</u>	<u>(3,683)</u>

Summary of the assets and liabilities of BRCC Services Limited

Current assets	24,222	8,479
Current liabilities	(19,122)	(7,654)
	<u>5,100</u>	<u>825</u>
Net assets	<u>5,100</u>	<u>825</u>
Share capital	100	100
Reserves	5,000	725
	<u>5,100</u>	<u>825</u>

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

4 Incoming resources from charitable activities	Grants	Contracts	Service level agreements	Other income	Total 2009
	£	£		£	£
Health and social care	99,335	3,217	88,144	1,544	192,240
Environmental services	54,884	116,792	118,036	3,723	293,435
Community development	2,700	16,152	79,700	6,526	105,078
Economic regeneration	156,297	23,700	88,604	4,132	272,733
Independent rural voice	2,000	-	-	-	2,000
	315,216	159,861	374,484	15,925	865,486
	315,216	159,861	374,484	15,925	865,486

5 Analysis of total incoming resources from grants, contracts and service level agreements	2009	2008
	£	£
Bedfordshire County Council	375,790	431,943
East of England Development Agency	116,043	56,272
Mid Bedfordshire District Council	77,265	31,527
Action with Communities in Rural England	62,881	-
Luton Borough Council	34,480	8,670
Capacity Builders UK	31,022	62,508
Bedfordshire Association of Town & Parish Councils	24,600	22,267
Shaw Trust Limited	22,000	-
Rural Action East	20,384	31,657
Milton Keynes Council	20,000	-
South Bedfordshire District Council	17,797	28,225
Bedfordshire Primary Care Trust	13,500	-
The Department for Education and Skills	12,130	428,555
Arts Council England - East	10,000	60,000
Bedfordshire and Luton Community Foundation	10,000	-
Department of Environment, Food and Rural Affairs	-	285,355
Job Centre Plus	-	56,006
Shanks / Grantscape	-	35,600
The Wellcome Trust	-	26,964
Bedfordshire & Luton Learning & Skills Council	-	24,413
Gallagher Elstow Limited	-	15,813
London Midland Trains	-	15,000
Go-East	-	10,907
Luton Primary Care Trust	-	10,000
Simon Whitbread Trust	-	10,000
Other funders less than £10,000	71,586	108,483
	919,478	1,760,165
	919,478	1,760,165

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

6 Total resources expended	Staff costs	Grant funding	Other direct costs	Support costs	Total 2009
	£	£	£	£	£
Costs generating voluntary income	6,279	-	-	-	6,279
Commercial trading operations	-	-	27,064	-	27,064
Health and social care	194,529	1,075	27,507	26,014	249,125
Environmental services	257,364	-	61,771	41,621	360,756
Community development	117,517	588	10,607	33,823	162,535
Economic regeneration	195,998	11,620	60,245	29,914	297,777
Independent rural voice	2,750	-	1,086	8,132	11,968
Governance costs	12,557	-	-	4,965	17,522
	<u>786,994</u>	<u>13,283</u>	<u>188,280</u>	<u>144,469</u>	<u>1,133,026</u>

7 Analysis of grants payable	2009	2008
	£	£
Rural Transport Partnership - 10 grants to local authorities, charities and community transport groups (2008: 16)	11,620	16,291
Seed project grants & outreach - 4 grants (2008: 11)	1,075	9,944
Working with Young People - 1 grant (2008: 0)	588	-
Local Network Fund for Children & Young People - 0 grants to community and voluntary groups that provide local solutions to child poverty (2008: 74)	-	387,365
DEFRA - Rural, Social and Community Programme - 0 grants (2008: 1)	-	44,000
Parish Plans - 0 grants to parish councils towards the cost of producing parish plans (2008: 13)	-	23,662
Hidden Britain - 0 grants (2008: 5)	-	2,600
	<u>13,283</u>	<u>483,862</u>

There were no grants commitments at 31 March 2009 (2008: None).

A complete list of grants payable and the projects that were funded is available from the registered office.

8 Allocation of support costs	Premises	Finance & professional	Office & general	Total 2009
	£	£	£	£
Health and social care	8,948	3,019	14,047	26,014
Environmental services	14,316	4,830	22,475	41,621
Community development	11,185	3,774	18,864	33,823
Economic regeneration	10,290	3,472	16,152	29,914
Independent rural voice	-	-	8,132	8,132
Governance costs	48	4,397	520	4,965
	<u>44,787</u>	<u>19,492</u>	<u>80,190</u>	<u>144,469</u>

Support costs are allocated on the basis of estimates of the proportion of time spent by staff on those activities. Cost allocation includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown above are a best estimate of the costs that have been so allocated.

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

9 Net movement in funds for the year	2009	2008
	£	£
Net movement in funds is stated after charging:		
Auditors' remuneration - audit of charitable company	3,950	4,450
Auditors' remuneration - audit of subsidiary undertaking	900	900
Auditors' remuneration - consultancy fees	425	425
Depreciation	26,217	16,175
	<u>26,217</u>	<u>16,175</u>

10 Analysis of governance costs	2009	2008
	£	£
Governance costs are made up as follows:		
Apportioned staff costs	12,557	11,897
Legal and professional	4,397	8,175
Meetings and conferences	48	392
Support costs	520	524
	<u>17,522</u>	<u>20,988</u>

11 Directors' remuneration and reimbursed expenses

No director received nor waived any remuneration during the year (2008: £Nil).

One director was reimbursed travel expenses totalling £12 during the year (2008: One director £17).

12 Staff costs and numbers	2009	2008
	£	£
Staff costs during the year were as follows:		
Salaries and wages	693,269	818,090
Social security costs	67,912	78,505
Pension contributions	25,813	28,017
	<u>786,994</u>	<u>924,612</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was nil (2008: nil).

The average number of employees during the year, calculated on a full-time equivalent basis, was:

	2009	2008
	Number	Number
Health and social care	4	4
Environmental services	5	7
Community development	9	10
Economic regeneration	3	6
Independent rural voice	2	3
Governance	1	1
	<u>24</u>	<u>31</u>

Bedfordshire Rural Communities Charity
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13 Tangible fixed assets	Ridgmont Station		Improvements		Motor vehicles	Total 2009
	Leasehold land and building	Renovation of leasehold building	to office leasehold building	Fixtures, fittings & equipment		
Group and charity	£	£	£	£	£	£
Cost						
At 1 April 2008	-	-	53,236	85,340	55,927	194,503
Additions	73,571	15,165	2,107	-	24,041	114,884
Disposals	-	-	-	-	(52,108)	(52,108)
At 31 March 2009	73,571	15,165	55,343	85,340	27,860	257,279
Depreciation						
At 1 April 2008	-	-	41,917	70,013	55,927	167,857
Charge for the year	2,943	606	6,713	8,935	7,020	26,217
Disposals	-	-	-	-	(52,108)	(52,108)
At 31 March 2009	2,943	606	48,630	78,948	10,839	141,966
Net book value						
At 31 March 2009	70,628	14,559	6,713	6,392	17,021	115,313
At 31 March 2008	-	-	11,319	15,327	-	26,646

On 31 March 2009 the charity acquired a 99 year lease from Network Rail for the building at Ridgmont Station. No premium was payable under the lease and the agreement is subject to an annual peppercorn rent for the first 50 years. In addition, the charity acquired 25 year leases over two adjacent plots of land both of which are subject to annual peppercorn rents.

Although structurally sound, the station building is in a fairly poor state of repair, much of it having been redundant for around 30 years. BRCC's intention is to renovate the building to create a multi purpose centre. Some of the preliminary survey work has already been carried out and it is anticipated that restoration and refurbishment work will continue for some 18 months. On completion the building will comprise a heritage/visitor centre; community use areas; office accommodation for small/start up local businesses and a tea room.

The charity is committed under the terms of the lease with Network Rail to complete the renovation of the building by 1 April 2011. The preliminary costing for this work is £260,000 and grant support has already been secured from The Railway Heritage Trust (£125k), Central Bedfordshire Council (£37.5k) and WREN (£16k). Further third party funding is being sought to cover the remaining costs. No contracts have yet been signed for this ongoing programme of works.

During the year the RAVE Bus was donated to the charity by Bedfordshire County Council. This vehicle has been capitalised at the directors valuation of £20,000. The RAVE Bus provides a mobile facility for use with groups of young people for consultation events and diversionary activities.

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

	Charity	
	2009	2008
14 Investments	£	£
Shares in subsidiary undertaking at cost 1 April 2008 and 31 March 2009	100	100

The charity owns 100% of the issued ordinary share capital of BRCC Services Limited, a subsidiary trading company registered in England and Wales.

	Group		Charity	
	2009	2008	2009	2008
15 Debtors	£	£	£	£
Trade debtors - income receivable	316,976	363,371	301,301	360,684
Amount due from subsidiary undertaking	-	-	4,818	2,800
Prepayments & accrued income	7,187	2,784	7,047	2,784
	<u>324,163</u>	<u>366,155</u>	<u>313,166</u>	<u>366,268</u>

16 Creditors: amounts falling due within one year

Trade creditors - expenditure payable	39,353	52,803	28,715	49,320
Income received in advance	60,935	87,725	60,935	87,725
Other tax and NI	19,487	22,071	19,487	22,071
VAT	24,137	33,478	22,242	32,381
Accruals & other creditors	6,898	23,473	5,127	23,299
	<u>150,810</u>	<u>219,550</u>	<u>136,506</u>	<u>214,796</u>

Bedfordshire Rural Communities Charity
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17 Group Statement of funds	Funds 2008 £	Incoming resources £	Resources expended £	Gross Transfers £	Funds 2009 £
Unrestricted funds					
General Fund	127,493	437,027	(549,463)	112,776	127,833
Subsidiary Company Fund	725	44,678	(40,403)	-	5,000
Designated Funds:					-
Contingency Fund	160,000	-	-	-	160,000
Building & Vehicles Fund	35,000	-	-	-	35,000
	<u>323,218</u>	<u>481,705</u>	<u>(589,866)</u>	<u>112,776</u>	<u>327,833</u>
Restricted funds					
Environment & Planning Project	(15,100)	173,025	(149,545)	-	8,380
Ridgmont Station Project	-	92,680	(3)	(88,736)	3,941
Short Breaks Bureau	13,054	61,616	(59,077)	-	15,593
Marston Vale Community Rail Partnership	56,556	50,525	(35,828)	-	71,253
Working with Young People	4,310	41,396	(8,618)	(20,000)	17,088
Village Care Schemes	4,454	37,975	(40,665)	-	1,764
Community Participation Project	10,739	37,858	(43,254)	-	5,343
Wellbeing in the East	13,491	32,745	(36,792)	-	9,444
Rural Housing Enabler	1,416	15,777	(17,193)	-	-
Rural Transport - Delegated Fund	16,034	15,230	(12,370)	-	18,894
Greensand Ridge Programme	-	15,146	(13,661)	-	1,485
Local Network Fund for Children and Young People	48	12,130	(12,178)	-	-
Bedfordshire Artworks (HAPPEN)	45,628	10,500	(55,628)	-	500
Wheels to Work	122,000	4,150	(20,927)	(4,040)	101,183
Village Shops Development Scheme	16,431	-	(10,000)	-	6,431
Gypsy and Traveller	10,108	-	-	-	10,108
Other funds less than £10,000	36,735	10,781	(27,421)	-	20,095
	<u>335,904</u>	<u>611,534</u>	<u>(543,160)</u>	<u>(112,776)</u>	<u>291,502</u>
Total funds	<u><u>659,122</u></u>	<u><u>1,093,239</u></u>	<u><u>(1,133,026)</u></u>	<u><u>-</u></u>	<u><u>619,335</u></u>

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

17 Group Statement of funds (continued)

Contingency Fund

The Contingency Fund represents the estimated winding up costs which would be incurred by the charity should funding income cease.

Building and Vehicles Fund

The purpose of the Building and Vehicles Fund is to provide for vehicles, fixtures and major building renovation costs.

Environment & Planning Project

This environmental project combines the work of the Ivel & Ouse Countryside Project and the North Chilterns Trust, which were merged into the RCC on 1 April 2004 and 16 September 2006 respectively.

Ridgmont Station Project

In March 2009, BRCC secured a long term lease of the redundant station building at Ridgmont, which is on the Marston Vale Community Rail Line that runs from Bedford to Bletchley. Initial funding was secured from EEDA and the RCC is currently engaged in further fund raising to begin the renovation works.

Short Breaks Bureau

The service being provided is a Short Breaks Bureau for carers, which was established in April 2000. Respite breaks are provided through a voucher system administered by the BRCC and funded through a Service Level Agreement by Bedfordshire County Council Adult Services.

Marston Vale Community Rail Partnership

This post is funded primarily through a Service Level Agreement between BRCC and Bedfordshire County Council to publicise and promote increased usage of the Marston Vale Community Rail Line. Additional financial support for promotion, publicity and specific events held along the line has come in the way of grants from Silverlink Trains, Bedford to Bletchley Rail Users Association and Mid Bedfordshire District Council.

Working with Young People

In April 2008, Bedfordshire County Council donated to BRCC a mobile youth entertainment vehicle, known as the "RAVE Bus". Along with this came some initial funding to enable the RCC to launch the programme, which essentially provides for the hiring out of the vehicle at subsidised rates.

Village Care Schemes

The purpose of this funding, provided through a Service Level Agreement by Bedfordshire County Council Adult Services, is to establish care schemes in rural communities around the county.

Community Participation Project

This project was established in 1996 to encourage the participation of users, carers and voluntary groups in the planning of health and social services. BRCC carries out this function, which is funded through a Service Level Agreement with Bedfordshire County Council Adult Services.

Wellbeing in the East

This is a Regional Programme that is funded for three years by the Big Lottery with additional match funding to be secured locally. BRCC is one of the partners who bid into the programme to deliver a food growing and healthy eating project, known locally as Nourishing Neighbourhoods, which is being undertaken in the Luton/Dunstable/Houghton Regis urban area.

Rural Housing Enabler

This post was originally set up by the Bedfordshire Rural Land Bank Trust to encourage and enable affordable housing in rural Bedfordshire. When the Trust was wound up in 2001, BRCC took over its assets and the contract for delivering the programme. The work is funded by local authorities and housing associations.

Bedfordshire Rural Communities Charity
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17 Group Statement of funds (continued)

Rural Transport Partnership - Delegated Fund

This fund was established in February 2000 to provide grants to small scale transport projects in rural Bedfordshire. Financial support comes from Bedfordshire County Council, Bedford Borough Council, and Mid & South Bedfordshire District Councils.

Greensand Ridge Programme

Funding was secured from EEDA during the year to launch the Greensand Ridge Rural Development Programme. This is a 5 year programme aimed at supporting communities in the Greensand Ridge area of the county to become more competitive and sustainable by inviting applications for grant funding for locally devised projects.

Local Network Fund for Children and Young People

Funded by the Department for Children, Schools and Families (previously DfES), this programme was established in 2002 to provide grants to small groups to support their work with disadvantaged young people between the ages of 0 and 19.

Bedfordshire Artworks (HAPPEN)

BRCC is acting as the host and employer organisation for the Bedfordshire Arts Programme staff, who are engaged on work associated with the delivery of the Bedfordshire Arts Business Plan. The programme is funded by the Arts Council East, the local authorities in Bedfordshire and Luton and commercial businesses around the county.

Wheels to Work

Funding has recently been secured through Service Level Agreements with Bedfordshire County Council and The Bedfordshire & Luton Learning & Skills Council for BRCC to set up and launch this project in South Bedfordshire during the summer of 2008. The scheme has been established to enable people to access employment, training and education opportunities, where no suitable alternative is available to them.

Village Shops Development Scheme

These three funds were set up by the Countryside Agency and the three District Councils to promote and support the improvement of the viability of village retail establishments.

Gypsy and Traveller

Funding was originally secured in 2003 to employ a person to work with traveller families on the Potton and Timberlands sites. The fund has been dormant since the member of staff left and management are currently considering options to resurrect the project.

Gross transfers between funds

	2009	2008
	£	£
Additions to unrestricted fixed assets financed from restricted funding	112,776	1,603

Bedfordshire Rural Communities Charity
Notes Forming Part of the Financial Statements
For the Year Ended 31 March 2009

18 Analysis of group net assets between funds

	General fund £	Non charitable fund £	Designated funds £	Restricted funds £	Total 2009 £
Fund balances at 31 March 2009 are represented by:					
Tangible fixed assets	115,313	-	-	-	115,313
Net current assets	12,520	5,000	195,000	291,502	504,022
	<u>127,833</u>	<u>5,000</u>	<u>195,000</u>	<u>291,502</u>	<u>619,335</u>

19 Obligations under operating leases

At 31 March 2009 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2009 £	2008 £	2009 £	2008 £
Expiry date:				
Within two years	<u>47,000</u>	<u>43,960</u>	<u>5,400</u>	<u>5,858</u>

20 Related parties

The following directors of BRCC are elected members of local authorities and other organisations, which provide funding to the charitable company:

		2009 £	2008 £
I D Clifton, P M Olney & F N Sparrow	Bedford Borough Council	4,000	4,500
N B Costin	South Bedfordshire District Council	17,797	28,225
A Lovesey	Bedfordshire Association of Town and Parish Councils	24,600	22,267
D W Thompson and J H Lewis	Mid Bedfordshire District Council	<u>77,265</u>	<u>31,527</u>

21 Taxation

Bedfordshire Rural Communities Charity is a registered charity and therefore is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

22 Liability of members

The Charity is constituted as a company limited by guarantee and has no share capital. The liability of the members in the event of the charitable company being wound up is limited to a sum not exceeding £10 each.