

Charity Registration No. 1099439

Company Registration No. 04606085 (England and Wales)

**HUMBER AND WOLDS RURAL COMMUNITY COUNCIL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

TO BE SIGNED AND RETURNED  
TO **finnies**

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr T Cave Mr D Hannam Mr P J S Shipp Mrs D E Wilkinson Mr D M Hughes Ms A Hindley	(Appointed 28 October 2020)
<b>Secretary</b>	Miss S Oliver	
<b>Charity number</b>	1099439	
<b>Company number</b>	04606085	
<b>Registered office</b>	Maltby Lane Hub Maltby Lane Barton Upon Humber North Lincolnshire England DN18 5PY	
<b>Independent examiner</b>	Finnies Accountants Limited 4-6 Swaby's Yard Walkergate Beverley East Yorkshire HU17 9BZ	

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# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

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# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### Objectives and activities

Humber and Wolds Rural Community Council's purposes and aims as set out in the objects contained in the Memorandum of Association are to:									
Promote any charitable purpose in order to benefit and enhance the conditions of communities and individuals in the administrative areas of the East Riding of Yorkshire, North East Lincolnshire, North Lincolnshire, and Kingston upon Hull (collectively formerly known as Humberside), with particular reference to the advancement of education, relief of poverty, disadvantage or distress or in pursuing any other charitable purposes.									
<b>Vision</b>									
Strong and resilient rural communities providing healthy, safe and thriving places where people want to live and work									
<b>Mission</b>									
We support, empower and represent rural communities, building capacity, improving connectivity, developing healthier lifestyles and increasing economic activity, by building on existing resources and assets and delivering quality services which meet the needs of people, places and partners									
<b>Strategic aims</b>									
The strategic aims of the company/charity are:									
1. Improve the health, security and wellbeing of communities									
2. Support the growth of the rural economy									
3. Strengthen and represent our partnerships									
4. Sustain and develop community facilities, assets and services									
5. Assist communities to influence, plan and develop resources and assets that respond to local needs									
6. Be a strong, healthy, respected and responsive organisation									

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **HUMBER AND WOLDS RURAL COMMUNITY COUNCIL**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Achievements and performance**

Inevitably HWRA, staff, trustees and volunteers, clients and customers, partners and colleagues, projects and services have all been impacted by the Covid 19 Pandemic and this is reflected in this Trustees Report. However, we are also proud to say that we continued work and support our communities whilst protecting our staff, volunteers and customers, finding new ways to respond to existing and different needs, creating new support networks and developing effective partnerships.

### **Responding to Covid as an organisation**

When the first lockdown was announced, each project and service was analysed against the government guidance received and a continuity plan created which incorporated health and safety risk assessments, a review of delivery methods and decisions made on projects and services. Balancing the needs of the person and/or community with our ability to deliver a changed, restricted, virtual, telephone or alternative offer.

Each staff member was equipped to enable them to work from home. We adopted Zoom as our 'go to' form of communication for staff, facilitating a weekly staff meeting but also making it available for 'coffee and a chat' as would have happened over the kettle in the office. We soon learned how to use Microsoft Office and Teams alongside our public and voluntary sector colleagues but kept Zoom as the main form of communication with communities, groups, individuals and the Trustee Board.

The Board utilised the 'Seven Issues for Trustees to consider in relation to Governance arrangements and Covid 19' developed by Gatenby Sanderson Solicitors, to test out the robustness of HWRA as an organisation during these challenging times. This led to the Chair and Vice Chair taking up their roles formally.

Policies and procedures were revised and adapted to meet the new way of working and we're very pleased to say that, through communication with funders, they all agreed to continue supporting the changed service delivery.

### **Continuing to deliver projects and services**

The North Lincolnshire Voluntary Car Service was suspended as health and social appointments were cancelled and residential care homes closed their doors. Added to this was consideration for the vulnerability of the volunteer drivers who we could not risk being in closed spaces with their passengers. The attention changed to supporting the 400 most vulnerable passengers, creating a rota of telephone calls to check on their health and well-being, social isolation and loneliness. Simultaneously, information was being gathered about local responses in the area whether that was a volunteer/Covid 19/Mutual Aid group, a local shop doing a delivery or meals on wheels/legs. The information was collated and made available to those needing local support but also formed part of the overall North Lincolnshire Directory of Services contributed to by public, private and voluntary sector. A great example of partnership working and information sharing.

Due to government guidance and the vulnerability of members, the Humber wide Men in Sheds movement also had to close their doors but this was turned into an opportunity to develop on-line support, skills and resources. Shedders teaching each other how to use their smart phones for things other than telephone calls and texting. Learning how to use Zoom for meetings but also for 'tea breaks' creating the opportunity to 'brew up and chat' like they would have done in the Shed but this time, virtually.

Many village halls closed their doors but others found new opportunities and partnerships in acting as Village stores, Food banks, PPE distribution centres and community hubs. Whatever the status of the hall, the complexity and frequency of changes in government guidance for hospitality venues/community buildings saw the role of Village Halls Advisor become even more important. We will always be indebted for the interpretation of legislation, guidance and general support of our overarching organisation Action with Communities in Rural England (ACRE) whose direct relationship with DEFRA influenced how community buildings were 'categorised', legislated for and financially supported.

# **HUMBER AND WOLDS RURAL COMMUNITY COUNCIL**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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Most Community Led Housing (CLH) Groups stopped activity as their previous face to face meetings and deliberations were no longer possible and Community Led Housing did not appear to be a priority. Once again we moved over to virtual delivery, creating themed webinars that could be joined 'live' or listened to later, introduced groups to other CLH groups from a wider geographical area and brought in 'expertise' without the expense of travel.

Wheels to Work continued to assist people to work in North East Lincolnshire, although new demand reduced, delivery, maintenance and support had to be reviewed and changed to safeguard the Coordinator, scooter hirer and garage whilst ensuring that the scheme continued to meet the contract requirements.

Along with the Covid restrictions came opportunities, with grants from North Lincolnshire Council (to maintain the office), Lincolnshire Community Foundation (to support, strengthen, monitor and feedback information on North Lincolnshire voluntary and community groups), National Lottery Covid 19 (facilitating Humber Men in Sheds Alliance to develop digital resources including refreshing governance, membership, policies and procedures and provide virtual support), National Lottery Emerging Futures (facilitate the development of Good Neighbour schemes building upon the local activities created in response to the pandemic).

Another opportunity came in the form of relationship and partnership building. HWRA continued to support communities across East Yorkshire, mainly through our relationship with East Riding Village Halls Network (ERVHN) and as a member of the East Riding VCSE Network. However, unlike the East Riding, North Lincolnshire does not have a funded infrastructure organisation and it became evident that North Lincolnshire Council had responded to their communities needs by recruiting and deploying volunteers to assist with shopping, prescription collection, dog walking and responding to a range of low level needs. We were also aware of the Covid 19/Mutual Aid, Community Groups and Parish and Town Councils which had developed to assist their neighbourhoods and communities. Knowing that this was a role being undertaken by the voluntary sector in other areas and that, when council services began to open up again their capacity to sustain this community response would be difficult, we built upon the Volunteer Managers Network which had developed the previous year and HWRA began to negotiate on behalf of the North Lincolnshire VCSE Alliance, to develop the Alliance Volunteer Hub. By June a funded agreement was in place to transfer the North Lincolnshire Council volunteers to create #NLVolunteers, develop a community network to sustain the locally developed Covid 19 groups and increase the support for the Volunteer Managers Network.

As the Covid 19 Vaccine roll out commenced the NL VCSE Alliance Volunteer Hub began recruiting, training, deploying, supporting and managing the Vaccine Volunteers. At its height it coordinated over 600 volunteers on behalf of several GP practices/Primary Care Networks and local community groups. By the end of the financial year, this had extended to the Mass Vaccination Centre at Baths Hall, Scunthorpe.

HWRA also led NL VCSE Alliance in developing the Community Champions bid to MCHLG as a partner with North Lincolnshire Council. This project was targeted to support those people and communities who had been disproportionately impacted by Covid. Developing a community led steering group, creating a communication network which provided general and targeted guidance and also listened to communities to influence how system partners responded.

Representing NL VCSE Alliance at the North Lincolnshire Health Protection and Outbreak Management weekly meeting, HWRA ensured that the voluntary and community sector was seen as an equal partner, creating a communication conduit between the system, decision making and communities.

# **HUMBER AND WOLDS RURAL COMMUNITY COUNCIL**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **It wasn't all about Covid**

We were very pleased to recruit a new Trustee, Ann Hindley and Finance Officer Rachel Williams during this year.

In North Lincolnshire, HWRA developed the Frailty and Discharge Group, a sub group of the NL VCSE Alliance and through the work of the group, developed a VCS response to the discharge issues facing Scunthorpe General Hospital. 'Welcome Home' became a funded pilot project in 2021-22 enabling people without ongoing health issues, family or informal support network, to return home safely and, where possible and appropriate, prevent their return to hospital.

Working with North Lincolnshire Citizens Advice/Social Prescribing and Healthwatch, supported by North Lincolnshire Clinical Commissioning Group and North Lincolnshire Council Adult Social Care and financed by NHS Property Services, a plan was developed to change the atrium and external courtyards of the Ironstone Centre, Scunthorpe. The aim is to create spaces for people to talk about the wider issues that they may be facing using Making Every Contact Count (MECC) techniques and Social Prescribing, introducing people to the wide range of services offered by the North Lincolnshire voluntary and community sector.

Supported by Humber Coast and Vale Integrated Care System, HWRA also developed the 'Digital Health Hub' programme to enable people and communities who have been left behind due to the advancement in using technology to deliver a range of services during Covid. Starting in the East Riding, facilitating village halls and community buildings to become Digital Hubs, the programme will roll out across the Humber.

### **Promoting the Voluntary and Community Sector (VCS) through representation**

HWRA represents the VCS on the following Boards and groups:

- East Riding Better Care Programme Board
- Humber Coast and Vale Integrated Care Sector VCSE Leadership Group - representing North Lincolnshire (NL VCSE Alliance representative)
- North Lincolnshire Integrated Adults Partnership Board (NL VCSE Alliance representative)
- North Lincolnshire Clinical Commissioning Group Patient and Community Assurance Group (PCAG) (NL VCSE Alliance representative)
- North Lincolnshire Health Protection and Outbreak Management (NL VCSE Alliance Representative)
- Humberside Police/North Lincolnshire Independent Advisory Group (representing rural)
- Scunthorpe Towns Fund Board

### **Moving forward together**

HWRA Trustees would like to thank all staff, volunteers, partners and funders for their continued support over the past, difficult year and look forward to actively working together to achieve "strong and resilient rural communities providing healthy, safe and thriving places where people want to live and work".

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

### Financial review

The Income and Expenditure Account reports a profit of £134,409 (compared to a deficit of £38,199 for 2019-20) and reserves £210,844 is held for restricted purposes and of the balance, £7,880 is represented in fixed assets and £36,215 is set aside for staff redundancy.

The present level of funding is adequate to support the continuation of current activities and further funding is continually being sought for the future. The directors consider the financial position of the company/charity to be satisfactory and adequate reserves are available on a fund by fund basis.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Funds are kept in bank accounts which attract maximum bank interest without taking any financial risks but provide easy access to ensure project operations are not adversely affected.							
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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

Humber and Wolds Rural Community Council (HWRCC) is a company limited by guarantee and a registered charity.

The company is governed by its Memorandum and Articles of Association which established the objects and powers of the charitable company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr T Cave

Mr D Hannam

Ms C Scargill

(Resigned 27 October 2021)

Mr P J S Shipp

Mrs D E Wilkinson

Mr D M Hughes

Ms A Hindley

(Appointed 28 October 2020)

Appointment of directors/trustees is governed by the Memorandum and Articles of Association. Directors/trustees hold office for a period of three years after which they are required to retire but are eligible for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.



# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Directors/trustees meet a minimum of four times a year and are responsible for the strategic direction and policy of the company. Additionally, when required, there are sub-committees which consider other specific matters. Directors/trustees delegate the day to day running of the organisation to staff led by the Chief Executive. The Chief Executive is appointed by the board of directors/trustees.


The trustees' report was approved by the Board of Trustees.



Mr D M Hughes

Trustee

Dated: 22 Nov 2021

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

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I report to the trustees on my examination of the financial statements of Humber And Wolds Rural Community Council (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

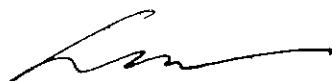
#### **Independent examiner's statement**

Since the charity'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 ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Finnies Accountants Limited

4-6 Swaby's Yard  
Walkergate  
Beverley  
East Yorkshire  
HU17 9BZ

Dated: 15/4/21.....

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income and endowments from:</b>							
Grants Receivable	3	6,340	374,069	380,409	-	199,459	199,459
Investments	4	195	-	195	653	-	653
Other income	5	9,699	36,773	46,472	1,200	8,758	9,958
<b>Total Income</b>		<b>16,234</b>	<b>410,842</b>	<b>427,076</b>	<b>1,853</b>	<b>208,217</b>	<b>210,070</b>
<b>Expenditure on:</b>							
Charitable activities	6	12,830	279,837	292,667	3,246	248,365	251,611
Other	10	-	-	-	9	(3,351)	(3,342)
<b>Total resources expended</b>		<b>12,830</b>	<b>279,837</b>	<b>292,667</b>	<b>3,255</b>	<b>245,014</b>	<b>248,269</b>
Gross transfers between funds		-	-	-	692	(692)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>3,404</b>	<b>131,005</b>	<b>134,409</b>	<b>(710)</b>	<b>(37,489)</b>	<b>(38,199)</b>
Fund balances at 1 April 2020		116,669	79,839	196,508	117,379	117,327	234,706
<b>Fund balances at 31 March 2021</b>		<b>120,073</b>	<b>210,844</b>	<b>330,917</b>	<b>116,669</b>	<b>79,838</b>	<b>196,507</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		7,880		12,343
<b>Current assets</b>					
Debtors	12	68,973		40,682	
Cash at bank and in hand		391,809		169,191	
		<u>460,782</u>		<u>209,873</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(137,745)</u>		<u>(25,709)</u>	
Net current assets			323,037		184,164
<b>Total assets less current liabilities</b>			<u>330,917</u>		<u>196,507</u>
<b>Income funds</b>					
Restricted funds			210,844		79,838
Unrestricted funds - general			120,073		116,669
			<u>330,917</u>		<u>196,507</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

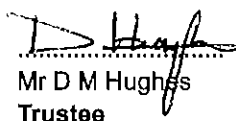
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 Nov 2021



Mr D Hannam  
Trustee



Mr D M Hughes  
Trustee

Company Registration No. 04606085

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **1 Accounting policies**

#### **Charity Information**

Humber And Wolds Rural Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Maltby Lane Hub, Maltby Lane, Barton Upon Humber, North Lincolnshire, DN18 5PY, England.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

With the advent of the COVID-19 pandemic we are in uncertain times and the directors are mindful of the impact on the future trading prospects for the company as it complies with the safety measures and emergency legislation announced by the United Kingdom Government.

Clearly this will have an impact on the future viability of the company. We have therefore updated our trading predictions based on the anticipated impact of a reduction in trade, whilst also having access to support currently being offered by the United Kingdom Government. We believe that our assumptions are realistic based on evidence currently available, and that the company will consequently have enough headroom within its liquid capital to continue for the foreseeable future.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenses are included in the financial statements as they become receivable or due.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	20% reducing balance
Computer Equipment	33% reducing balance
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### **1.12 Government Grants**

The charity has accessed government grants and support during the covid-19 pandemic in relation to the small businesses' support grant. The income is recorded as sundry income in the financial statements.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 3 Grants Receivable

	ACRE 2021	East Riding Council 2021	North Lincolnshire Council 2021	NE Lincolnshire Council 2021	ERA of Rural Community Buildings 2021	National Lottery Community Fund & other Grants 2021	National Humber Coast & Vales STP 2021	Total 2021	Total 2020
	£	£	£	£	£	£	£	£	£
Grants received	43,865	8,559	188,027	21,667	2,125	94,166	22,000	380,409	199,459
Analysis by fund									
Unrestricted funds - general	-	-	6,340	-	-	-	-	6,340	-
Restricted funds	43,865	8,559	181,687	21,667	2,125	94,166	22,000	374,069	199,459
	43,865	8,559	188,027	21,667	2,125	94,166	22,000	380,409	199,459

#### For the year ended 31 March 2020

	ACRE	East Riding Council	North Lincolnshire Council	NE Lincolnshire Council	ERA of Rural Community Buildings	National Lottery & Vales STP Community Fund & other Grants	Total 2020
	£	£	£	£	£	£	£
Grants received	42,600	67,271	33,003	20,182	2,050	31,965	199,459
Analysis by fund							
Restricted funds	42,600	67,271	33,003	20,182	2,050	31,965	199,459



# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Investments

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Interest receivable	195	653

### 5 Other Income

	<b>Unrestricted funds general 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds general 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>
Other income	9,699	36,773	46,472	1,200	8,758	9,958

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 6 Charitable activities

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total 2021 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total 2020 £
Staff costs	146,240	24,116	170,356	145,892	17,552	163,444
Depreciation and impairment	6,283	798	7,081	6,030	635	6,665
Motor & Travel Expenses	8,432	3,586	12,018	16,240	5,596	21,836
Training & Conference Fees	1,280	2,015	3,295	904	85	989
Rent, Rates & Utilities	1,148	4,340	5,488	3,163	1,017	4,180
Cleaning	29	126	155	74	214	288
Insurance	2,053	2,397	4,450	3,144	2,388	5,532
Health & Safety	912	-	912	17	10	27
Telephone	333	4,896	5,229	608	1,814	2,422
Printing, postage, stationery & Advertising	3,657	4,239	7,896	3,988	6,785	10,773
Membership costs	1,274	4,287	5,561	1,068	4,287	5,355
General expenses	655	828	1,483	2,783	2,732	5,515
Management fees	53,032	(53,032)	-	52,228	(52,228)	-
Subcontractor & project costs	49,722	3,487	53,209	9,917	-	9,917
Meetings and room hire	1,534	-	1,534	2,135	473	2,608
IT costs	3,253	3,585	6,838	174	3,129	3,303
Bookkeeping costs	-	1,570	1,570	-	3,339	3,339
	<u>279,837</u>	<u>7,238</u>	<u>287,075</u>	<u>248,365</u>	<u>(2,172)</u>	<u>246,193</u>
Share of governance costs (see note 7)	-	5,592	5,592	-	5,418	5,418
	<u>279,837</u>	<u>12,830</u>	<u>292,667</u>	<u>248,365</u>	<u>3,246</u>	<u>251,611</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	-	12,830	12,830	-	3,246	3,246
Restricted funds	<u>279,837</u>	<u>-</u>	<u>279,837</u>	<u>248,365</u>	<u>-</u>	<u>248,365</u>
	<u>279,837</u>	<u>12,830</u>	<u>292,667</u>	<u>248,365</u>	<u>3,246</u>	<u>251,611</u>

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	2,500	2,500	-	2,500	2,500
Accountancy	-	3,092	3,092	-	2,772	2,772
AGM costs	-	-	-	-	146	146
	-	5,592	5,592	-	5,418	5,418
Analysed between Charitable activities	-	5,592	5,592	-	5,418	5,418

Governance costs includes payments to the auditors of £2,500 (2020- £2,500) for audit fees.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	2	1
Project Management	6	7
Total	8	8
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	170,356	163,444

There were no employees whose annual remuneration was £60,000 or more.

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 10 Other

	Total £ 2021	Unrestricted funds general 2020	Restricted funds 2020	Total £ 2020
Net loss on disposal of tangible fixed assets	-	9	(3,351)	(3,342)
	<u>-</u>	<u>9</u>	<u>(3,351)</u>	<u>(3,342)</u>

### 11 Tangible fixed assets

	Office equipment £	Computer Equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	1,298	7,162	23,326	31,786
Additions	1,104	1,514	-	2,618
Disposals	-	-	(1,777)	(1,777)
At 31 March 2021	<u>2,402</u>	<u>8,676</u>	<u>21,549</u>	<u>32,627</u>
<b>Depreciation and impairment</b>				
At 1 April 2020	1,251	4,848	13,340	19,439
Depreciation charged in the year	164	1,089	5,832	7,085
Eliminated in respect of disposals	-	-	(1,777)	(1,777)
At 31 March 2021	<u>1,415</u>	<u>5,937</u>	<u>17,395</u>	<u>24,747</u>
<b>Carrying amount</b>				
At 31 March 2021	<u>987</u>	<u>2,739</u>	<u>4,154</u>	<u>7,880</u>
At 31 March 2020	<u>48</u>	<u>2,309</u>	<u>9,986</u>	<u>12,343</u>

### 12 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	59,677	19,448
Other debtors	3,532	-
Prepayments and accrued income	5,764	21,234
	<u>68,973</u>	<u>40,682</u>

# HUMBER AND WOLDS RURAL COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 13 Loans and overdrafts

	2021 £	2020 £
Bank overdrafts	-	40
Payable within one year	-	40

### 14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank overdrafts	13	-	40
Other taxation and social security		-	3,010
Trade creditors		2,698	2,904
Other creditors		2,275	-
Accruals and deferred income		132,772	19,755
		137,745	25,709

### 15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).