



Annual Report  
and Full Financial Statements  
for the Year Ended 31<sup>st</sup> March 2011

DEVELOP Enhancing Community Support Limited  
Registered company (limited by guarantee) number 01986363  
Registered charity number 1096008

**Contents of the Annual Report and Full Financial Statements for the  
Year Ended 31<sup>st</sup> March 2011**

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## Report of the Directors for the Year Ended 31<sup>st</sup> March 2011

The trustees, who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2010. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### Reference and Administrative Details

#### Company Name

DEVELOP Enhancing Community Support Limited

#### Registered Company number

01986363 (England and Wales)

#### Registered Charity number

1096008

#### Registered office

3-4 New Road  
Chippenham  
Wiltshire  
SN15 1EJ

#### Trustees

L Bennett  
M Nicholls  
R Bell  
B Davies-Robertson  
J Moody  
I Maunders  
S O'Sullivan

#### Company Secretary

J M Fortune

#### Bankers

Natwest	CAFCASH Ltd
30 High Street	PO Box 289
Chippenham	West Malling
SN15 3ZB	Kent
	ME19 4TA

#### Auditors

Carter Dutton LLP  
Chartered Accountants & Registered  
Auditors  
65 St Mary Street  
Chippenham  
Wiltshire  
SN15 3JF

#### Staff *(including changes since year end)*

#### Chief Executive Officer

Janice Fortune

#### Operations Team

#### Finance Manager

Emily Tsang

#### Resources & Information Manager

Beth Wilson

#### Office Administrator

Jo Croston

#### HR Associate

Rachel Nouch

**DEVELOP - Bath & North East Somerset Team**

**B&NES Projects Manager**

Paula Cannings

**Project Development Officer / Funding Advisor**

Katherine Tanko

**Office Administrator**

Sue Evans

**GROW Team**

**Community Development Officer**

Meryl Hecquet

**Groups Development Worker**

Maria Van de Vorst

**Training & Development Worker**

Jackie Crowther

**GROW Administrator**

Lisa Thornton

**Volunteer Centre Wiltshire Team**

**Volunteer Centre Manager**

Karen Scott (On secondment from Wiltshire Council)

**Development Worker**

Vanessa Wells

**Volunteer Centre Advisor**

Rachel Nouch

**ECBL Team**

**Development Manager**

Mark Castle-Woodhams (until Jan 11)

Jordan Mullard (Apr 11)

**Service Development Officer**

Carl Davis

**ECBL Administrator**

Lisa Thornton

## **Structure, Governance and Management**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company limited by guarantee, as defined by the Companies Act 1985.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Appointment of Trustees**

As set out in the Articles of Association, directors (trustees) are appointed by the members at the AGM. Members also elect the Chair and Treasurer at the AGM. All members are invited to nominate directors prior to the AGM, advising them of the retiring directors and requesting nominations for the AGM.

### **Trustee Induction and Training**

Potential trustees attend a meeting of the Board of Directors. New directors attend an induction meeting with the Chief Officer and are given a pack containing details of the responsibilities of a trustee. Directors are invited to attend training events to facilitate their understanding of their role.

### **Organisation**

The Board of Directors administers the charity. The board meets bi-monthly and there are two sub-committees, the General Purposes Committee and the PQASSO Steering Group, which meet more regularly. The Chief Officer is appointed by the directors to manage the day to day operations of the charity. To facilitate effective operations the Chief Officer has delegated authority, within the terms of delegation approved by the directors, for operational matters.

### **Related Parties**

DEVELOP Enhancing Community Support is a member of the National Association for Voluntary and Community Action (NAVCA), the National Council for Voluntary Organisations (NCVO) and the South West Forum. Close links are maintained with our funding organisations: Wiltshire Council, NHS Wiltshire, Bath and North East Somerset Council, The Wiltshire Infrastructure Consortium, The West of England ChangeUp Consortium and The Community Foundation for Swindon and Wiltshire.

During 2010 - 2011 we have worked closely with Voluntary Action Kennet to provide the Wiltshire infrastructure service GROW.

### **DEVELOP Enhancing Community Support Volunteers**

We rely heavily on the assistance given by our team of volunteers: Bob Gaywood, Mike Tucker and Catherine Beale and Jane Milligan; they gave us a total of 296 volunteering hours during this year! We estimate that without this volunteer help an additional two staff members would be required to undertake administration, database and Volunteer Centre duties. We wish to thank our trustees, also volunteers, for their hard work and dedication to DEVELOP.

## **Objectives and Activities**

### **Objects of the Charity**

To promote any charitable purposes for the benefit of the community in South West England and surrounding area and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness, and in the furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same and to that end to bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit.

### **Mission Statement**

DEVELOP Enhancing Community Support is here **“to support, inform, develop and represent voluntary and community action”**. Since 1980 the charity has been providing a support and development service to the voluntary and community sector. The organisation is a registered charity and limited company limited by guarantee and delivers the five core functions of a Council for Voluntary Service as a member of the National Association for Voluntary and Community Action (NAVCA).

These functions are:

### **Support Services to Voluntary and Community Groups**

DEVELOP can provide support on any issue relating to the smooth running of a voluntary organisation from staff/volunteers/trustees, governance, legal or financial issues. We support voluntary groups in selecting and implementing quality, management and IT systems. We can also provide practical support for example hire of equipment, printing services and a lending library of books.

Providing up to date and accurate information is at the heart of the organisation's support to the wider Voluntary and Community Sector (VCS). This is done through regular newsletters, fortnightly e-bulletins and keeping an up to date website. DEVELOP runs a scheduled programme for one-day training courses and bespoke specialist training.

We work in partnership with the Charities Information Bureau to provide individual advice and support on applying for funding. Throughout the year we have worked closely with Voluntary Action Kennet to bid for the new infrastructure support service for Wiltshire.

### **Development of New Initiatives in the Community**

DEVELOP supports and develops new initiatives assisting individuals to set up groups to bridge gaps and meet needs. We continue to run the DEVELOP service in Bath & North East Somerset and this year setup GROW, the support service for voluntary and community groups in Wiltshire.

### **Liaison between Groups, Organisations and Agencies**

DEVELOP provides opportunities to bring the sector together through a regular programme of Community Lunches, ad hoc events and Voluntary Sector Fora. DEVELOP continues to play a significant role within the Wiltshire & Swindon

Infrastructure Consortium.

**Representation**

Promoting the best interests of the VCS is a key role for DEVELOP. This is done by enabling local organisations' voice to be heard and empowering local groups to take part in partnerships with statutory and other agencies.

**Strategic Partnerships**

DEVELOP is an active member of several partnerships, making us well placed to ensure that the sectors best interests are at the forefront in strategic development and in particular the Local Area Agreement planning process. These include: Wiltshire Assembly, Wiltshire Compact Board, BANES Compact Board, Wiltshire Infrastructure Consortium, and West of England Consortium.

## **Achievements and Performance**

### ***Message from Lesley Bennett, Chair of Board of Directors...***

The thing about DEVELOP is that it's likely to grow in any direction at any time. Our staff are flexible and capable as well as dedicated to the tasks they are doing supporting the community and voluntary sector. This report shows you the range of activities we have successfully undertaken during the year.

On behalf of the Board or Trustees I'd like to thank Jan and her team, volunteers as well as staff, for the all the work they do, and to thank our funders for the constructive support they give us as we work together for the benefit of what I suppose we must now describe as the Big Society. We are lucky too in partnership working with the other infrastructure support organisations operating in our area. In times of cuts we need to work together to make the most efficient use of available resources. I am sure that DEVELOP will continue to change and to work with our friends and partners to take on whatever work is needed to support the other voluntary and community sector organisations across Wiltshire and B&NES.

### ***Message from Janice Fortune, Chief Executive Officer...***

The first year of the new GROW contract has been very busy and exciting as getting a new service up and running always brings its challenges. Working across the whole of Wiltshire has been a learning curve trying to roll out a service where group support has been patchy and inconsistent in the past.

Our partner Voluntary Action Kennet sadly ceased trading at the end of March 2011 and I would like to thank VAK for the support given to the GROW service over the first year.

We have also had the Equal Chances Better Lives service for a year and now have a strong team to deliver equalities support for groups in Wiltshire, working closely with the GROW team.

We now have a fully interactive database, Voluntary Sector Forum structure across Wiltshire and are developing a Volunteer Centre for Wiltshire.

In Bath & North East Somerset we continue to provide the Third Sector Support Project and are awaiting details of the Performance Reward Grant Scheme from the Local Strategic Partnership. Our Reaching Out - Linking In equalities project has ended and we have a legacy of a Equalities Impact Assessment Toolkit in the form of a DVD.

We continue to maintain our strong link with other organisations and work in partnership through the West of England Consortium and the Wiltshire Infrastructure Consortium.

To view our full Annual Review please visit our website: [www.developecs.org.uk](http://www.developecs.org.uk).

## Plans for the Future

As at 1<sup>st</sup> April 2011 our partnership with Voluntary Action Kennet has been dissolved. DEVELOP will continue to run GROW as the sole provider.

We have now produced a Strategic Plan for the period 2011 – 2014, which can be viewed on our website: [www.developecs.org.uk](http://www.developecs.org.uk). Our plans for the future are summarised as:

**VISION:** Provide support to build a strong, diverse and vibrant voluntary and community sector

**MISSION:** To build the capacity of voluntary organisations and community groups to enable them to effectively meet local community needs

### AIMS AND OBJECTIVES:

1. To provide a range of information, guidance and support and development services for voluntary organisations and community groups
2. To promote and support and develop volunteering
3. To enable groups and organisations to participate meaningfully in local decision-making processes
4. To continue to strengthen DEVELOP as a relevant, effective and sustainable organisation that delivers on its mission

### VALUES:

- Work to the highest quality standards, involving diversity and equality as well as efficiency
- Work co-operatively with the community and voluntary sector to establish a sustainable future for us all

DEVELOP proposes that for the next five years, April 2011 to March 2016, we set ourselves the following strategic goals:

1. Widely recognised as the experts in infrastructure support for the voluntary/community sector
2. Maintain an up-to-date understanding of what our clients need from us in a complex and changing environment
3. Provide services directly and by connecting clients with other providers remaining independent but working in partnership
4. Ensure internal management and financial controls and procedures are of the highest professional quality standard
5. Make progress towards a more diversified funding base and sustainable future

DEVELOP manages the new Equal Chances – Better Lives equalities service. This service is funded by Wiltshire Council, Wiltshire Police and NHS Wiltshire until March 2013.

DEVELOP is a committed member of the Wiltshire Infrastructure Consortium and will continue to working in partnership with other support organisations in Wiltshire and in

particular Charities Information Bureau South & West who are commissioned to provide funding advice and charity law registration for the sector.

We have been successful in securing an additional funding stream through Wiltshire Council (PRGS) to enable the future development of volunteering in Wiltshire and gain the accreditation for a Volunteer Centre.

### **Financial Review**

The total incoming sources to Develop Enhancing Community Support for this financial year amounted to £533,362 (2010-£366,372) comprising incoming resources from generated funds of £62,426 (2010- £93,786), incoming resources from charitable activities of £ 470,936 (2010-£272,586). Resources expended amounted in total to £498,728 (2010-£350,493), disclosing net incoming resources of £34,634 (2010-£15,879). At the end of the year we saw a strong financial position based on robust financial management.

### **Reserves Policy**

The Trustees have established the level of reserves (i.e. those funds that are freely available) that the charity ought to have. The free reserves are needed to ensure that in the event of ceasing to operate, the organisation would be able to meet its statutory obligations to its staff and provide a safeguard against a significant drop in funding. The policy of the charity is to accumulate, where possible, free reserves equivalent to approximately 25% of annual charitable expenses. Develop Enhancing Community Support will continue to carry out an annual reassessment of its reserves policy to ensure that it remains relevant to its current and future position.

Unrestricted reserves amounted to £126,178 at 31st March 2011, an increase of £47,517 (60.41%) compared with the corresponding period last year. The reserves consist of the General fund, closing down fund and Grow fund. In order for our level of reserves to be in line with the Reserves Policy (equivalent to 3 months unrestricted operating costs), £10,000 were transferred from the General fund to the closing down fund, and at the same time a maintenance reserve of £10,000 was in place to provide for the cost of refurbishing the office. In addition, further restricted reserves totalling £71,074 are held by the individual Restricted Funds, which provide further support for those areas.

### **Investment Policy**

The charity receives income on an annual basis through grants and other sources. It plans activities over a one to three year time span and budgets to expend all the anticipated income. The only funds of the charity that are not expendable with 12 months of receipt are reserves, and any grants or contracts for activities over a longer period. Its policy for investment is to retain funds as cash and place them on bank deposit at the best rate obtainable.

During the year as our reserves being held have increased significantly due to the new projects, in order to spread the financial risk, the Trustees have agreed to open further bank accounts to spread the risk of holding all funds with one financial institution. As a result two more deposit accounts have been opened.

## Statement of Trustees Responsibilities

The trustees (who are also the directors of DEVELOP Enhancing Community Support Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

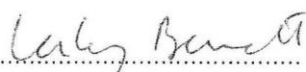
### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

### AUDITORS

The auditors, Carter Dutton, will be proposed for re-appointment at the forthcoming Annual General Meeting.

### ON BEHALF OF THE BOARD:

  
.....  
Trustee

Date: 20/9/2011.....

## **Report of the Independent Auditors to the Members of DEVELOP Enhancing Community Support Limited**

We have audited the financial statements of DEVELOP Enhancing Community Support Limited for the year ended 31 March 2011 on pages five to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

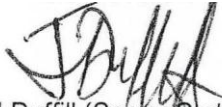
### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees.



J M Duffill (Senior Statutory Auditor)  
for and on behalf of Carter Dutton  
Chartered Accountants & Registered Auditors  
65 St Mary Street  
Chippenham  
Wiltshire  
SN15 3JF

Date: 30 September 2011

**Statement of Financial Activities for the Year Ended 31 March 2011**

	Note	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	25	6,219	6,244	26,914
Activities for generating funds	3	51,656	3,867	55,523	66,628
Investment income	4	659	-	659	244
<b>Incoming resources from charitable activities</b>					
B&NES CVS	5	-	-	-	24,100
Doorway Project		-	3,391	3,391	21,306
Trustees Network		-	-	-	43,708
Develop General		-	-	-	67,754
Evaluation officer		-	-	-	3,333
B&NES VSF		-	5,163	5,163	6,542
Equalities		-	33,280	33,280	24,093
Third Sector		-	75,000	75,000	56,250
ECBL		-	117,336	117,336	5,500
Grow - Set up		-	-	-	20,000
Grow unrestricted		226,226	-	226,226	-
PRG Project		-	10,000	10,000	-
Grow - Future Job Fund		540	-	540	-
<b>Total incoming resources</b>		<b>279,106</b>	<b>254,256</b>	<b>533,362</b>	<b>366,372</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	6	15,176	15,200	30,376	22,824
<b>Charitable activities</b>					
B&NES CVS	7	-	85	85	24,933
B&NES Compact		-	-	-	106
CW Capacity Builders		-	211	211	210
Doorway Project		-	35,409	35,409	63,855
Trustees Network		-	116	116	43,827
Develop General		4,365	-	4,365	100,819
Evaluation officer		-	-	-	4,868
B&NES VSF		-	5,389	5,389	6,473
Equalities		-	30,885	30,885	23,044
Third Sector		-	64,211	64,211	50,179
ECBL		-	93,853	93,853	3,243
Grow - Set up		-	14,402	14,402	2,350
Grow unrestricted		209,789	-	209,789	-
PRG Project		-	4,730	4,730	-
<b>Governance costs</b>	9	<b>2,278</b>	<b>2,629</b>	<b>4,907</b>	<b>3,762</b>
<b>Total resources expended</b>		<b>231,608</b>	<b>267,120</b>	<b>498,728</b>	<b>350,493</b>

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
<b>NET INCOMING/(OUTGOING) RESOURCES before transfers</b>		47,498	(12,864)	34,634	15,879
<b>Gross transfers between funds</b>	16	19	(19)	-	-
<b>Net incoming/(outgoing) resources</b>		47,517	(12,883)	34,634	15,879
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		78,661	83,957	162,618	146,739
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>126,178</u>	<u>71,074</u>	<u>197,252</u>	<u>162,618</u>

## Balance Sheet At 31 March 2011

	Note	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	4,996	2,121	7,117	6,886
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	14	13,367	44,932	58,299	12,901
Cash at bank		<u>117,830</u>	<u>73,969</u>	<u>191,799</u>	<u>157,856</u>
		131,197	118,901	250,098	170,757
<b>CREDITORS</b>					
Amounts falling due within one year	15	(10,015)	(49,948)	(59,963)	(15,025)
<b>NET CURRENT ASSETS</b>					
		<u>121,182</u>	<u>68,953</u>	<u>190,135</u>	<u>155,732</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>126,178</u>	<u>71,074</u>	<u>197,252</u>	<u>162,618</u>
<b>NET ASSETS</b>					
		<u>126,178</u>	<u>71,074</u>	<u>197,252</u>	<u>162,618</u>
<b>FUNDS</b>					
Unrestricted funds	16			126,178	78,661
Restricted funds				<u>71,074</u>	<u>83,957</u>
<b>TOTAL FUNDS</b>					
				<u>197,252</u>	<u>162,618</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 20/9/2011 and were signed on its behalf by:

Lesley Bennett  
Trustee

## Notes to the Financial Statements for the Year Ended 31 March 2011

### 1. ACCOUNTING POLICIES

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

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

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the management of the charity.

#### **Allocation and apportionment of costs**

Support costs have been allocated to activity cost categories on a basis consistent with the use of the resources.

#### **Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Assets with a cost above £800 intended to be of ongoing use to the charity in carrying out its activities are capitalised as fixed assets.

Depreciation is calculated to write down the costs of fixed assets over their estimated useful lives on a straight line basis. Assets are currently being written down over periods varying between 1 and 10 years.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The Closing Down fund is unrestricted funds, held to cover the costs that would be incurred in the event of complete closure.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Pension costs and other post-retirement benefits**

The company makes pension contributions of 6% of gross pay into the group/stakeholder pension scheme for some of its employees. These contributions are charged to SOFA in the period in which the liability arises.

## 2. VOLUNTARY INCOME

	31.3.11	31.3.10
	£	£
Donations	<u>6,244</u>	<u>26,914</u>

## 3. ACTIVITIES FOR GENERATING FUNDS

	31.3.11	31.3.10
	£	£
Training, equipment hire, directories and photocopying	12,916	19,835
Use of accommodation	7,538	8,839
Management services	20,000	23,588
Other receipts	9,558	6,937
Payroll / bookkeeping services	5,210	-
Fundraising events	<u>301</u>	<u>7,429</u>
	<u>55,523</u>	<u>66,628</u>

## 4. INVESTMENT INCOME

	31.3.11	31.3.10
	£	£
Deposit account interest	<u>659</u>	<u>244</u>

## 5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	31.3.11	31.3.10
	£	£
Bath & NE Somerset Council	-	24,100
The Community Foundation for Wilts & Swindon	-	1,256
Zurich Community Trust	-	4,000
Westlea Housing	-	10,000
Jack Lane Foundation	-	1,000
Community First	-	300
John Laing charitable trust	-	2,500
The Leonard Laity Stoate charitable trust	-	500
The Austin and Hope Pilkington trust	-	1,000
David Fogwill Trust	-	750
Wiltshire council	990	-
The Walter Guinness Charitable Trust	500	-
Co operation Community Foundation	1,901	-
Care Forum - Capacity builders	-	43,708

Wiltshire County Council	Develop General	-	60,551
NHS Wiltshire	Develop General	-	7,203
Wiltshire County Council	Evaluation officer	-	3,333
Care Forum - Capacity builders	B&NES VSF	5,163	6,542
CVS South Gloucester - Big Lottery	Equalities	33,280	24,093
Bath & NE Somerset Council	Third Sector	75,000	56,250
Wiltshire County Council	ECBL	117,336	4,000
West Wiltshire Citizens Advice Bureau	ECBL	-	1,500
Wiltshire County Council	Grow - Set up	-	20,000
Wiltshire County Council	Grow unrestricted	226,226	-
Wiltshire County Council	PRG Project	10,000	-
Wiltshire County Council	Grow - Future Job Fund	540	-
		<u>470,936</u>	<u>272,586</u>

## 6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	31.3.11	31.3.10
	£	£
Staff costs	-	9,243
Travel	-	166
Venues and refreshments	1,985	1,601
Premises	-	603
Operational staff	228	1,141
Trainers and instructors	5,749	9,665
Bad debts	-	405
Professional	7,214	-
Donations	<u>15,200</u>	<u>-</u>
	<u>30,376</u>	<u>22,824</u>

## 7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
B&NES CVS	-	85	85
Doorway Project	28,424	6,985	35,409
Trustees Network	-	116	116
Develop General	689	3,676	4,365
B&NES VSF	2,235	3,154	5,389
Equalities	20,281	10,604	30,885
Third Sector	37,553	26,658	64,211
ECBL	63,199	30,654	93,853
Grow - Set up	14,402	-	14,402
Grow unrestricted	177,689	32,100	209,789
PRG Project	3,249	1,481	4,730
CW Capacity Builders	-	211	211
	<u>347,721</u>	<u>115,724</u>	<u>463,445</u>

**8. SUPPORT COSTS**

	Management £	Information technology £	Human resources £	Totals £
B&NES CVS	-	85	-	85
CW Capacity Builders	211	-	-	211
Doorway Project	5,633	1,276	76	6,985
Trustees Network	116	-	-	116
Develop General	3,565	88	23	3,676
B&NES VSF	2,996	-	158	3,154
Equalities	10,376	79	149	10,604
Third Sector	24,002	2,455	201	26,658
ECBL	27,714	2,376	564	30,654
Grow unrestricted	26,700	3,710	1,690	32,100
PRG Project	1,460	21	-	1,481
	<u>102,773</u>	<u>10,090</u>	<u>2,861</u>	<u>115,724</u>

**9. GOVERNANCE COSTS**

	31.3.11 £	31.3.10 £
Travel	182	292
AGM	500	355
Operational	961	89
Consultancy fees	900	1,040
Auditors' remuneration	<u>2,364</u>	<u>1,986</u>
	<u>4,907</u>	<u>3,762</u>

**10. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.11 £	31.3.10 £
Auditors' remuneration	2,364	1,986
Depreciation - owned assets	<u>3,353</u>	<u>3,222</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

**Trustees' Expenses**

Expenses of £183 for travel was paid to two trustees during the year (2010: £292 to three trustees).

**12. STAFF COSTS**

	31.3.11 £	31.3.10 £
Wages and salaries	293,407	205,113
Social security costs	25,663	18,102
Other pension costs	<u>15,984</u>	<u>10,027</u>
	<u><u>335,054</u></u>	<u><u>233,242</u></u>

The average monthly number of employees during the year was as follows:

	31.3.11	31.3.10
Chief Officer	1	1
Develop	7	4
Doorway Project	3	3
PRG	-	3
Third Sector	3	3
Equalities	1	1
Networks	-	1
ECBL	<u>3</u>	<u>-</u>
	<u><u>18</u></u>	<u><u>16</u></u>

No employee received emoluments of more than £60,000.

### 13. TANGIBLE FIXED ASSETS

	Office and computer equipment
<b>COST</b>	
At 1 April 2010	55,281
Additions	<u>3,588</u>
At 31 March 2011	<u>58,869</u>
<b>DEPRECIATION</b>	
At 1 April 2010	48,399
Charge for year	<u>3,353</u>
At 31 March 2011	<u>51,752</u>
<b>NET BOOK VALUE</b>	
At 31 March 2011	<u><u>7,117</u></u>
At 31 March 2010	<u><u>6,882</u></u>

### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11 £	31.3.10 £
Other debtors	50,378	5,248
Prepayments	7,921	7,653

58,299                      12,901

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.11 £	31.3.10 £
Social security and other taxes	6,539	5,773
Other creditors	4,333	5,258
Fund held on behalf of other bodies	421	-
Deferred income	<u>48,670</u>	<u>3,994</u>
	<u>59,963</u>	<u>15,025</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.10 £	Net movement in funds £	Transfers between funds £	At 31.3.11 £
<b>Unrestricted funds</b>				
General fund	44,427	26,596	(19,981)	51,042
Closing down fund	34,234	-	10,000	44,234
Grow unrestricted	-	20,902	-	20,902
Building repair and maintenance fund	-	-	10,000	10,000
	<u>78,661</u>	<u>47,498</u>	19	126,178
<b>Restricted funds</b>				
Doorway Project	41,476	(41,475)	(1)	-
B&NES CVS	13,819	(85)	5	13,739
B&NES Set Up	4	-	(4)	-
B&NES Compact	433	-	-	433
CVSNW IT	596	-	-	596
Consortium Development Work	211	(211)	-	-
Trustees Network	116	284	-	400
Evaluation project	18	-	(18)	-
ECBL	2,294	21,601	-	23,895
Third Sector	6,223	10,926	-	17,149
Equalities	1,048	2,396	-	3,444
B&NES VSF	69	(68)	(1)	-
Grow - Set up prgs	17,650	(11,502)	-	6,148
	<u>-</u>	<u>5,270</u>	<u>-</u>	<u>5,270</u>
	<u>83,957</u>	<u>(12,864)</u>	<u>(19)</u>	<u>71,074</u>
<b>TOTAL FUNDS</b>	<u>162,618</u>	<u>34,634</u>	<u>-</u>	<u>197,252</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,980	(12,384)	26,596
Grow unrestricted	<u>240,126</u>	<u>(219,224)</u>	<u>20,902</u>
	279,106	(231,608)	47,498
<b>Restricted funds</b>			
Doorway Project	9,485	(50,960)	(41,475)
B&NES CVS	-	(85)	(85)
Trustees Network	400	(116)	284
ECBL	117,732	(96,131)	21,601
Third Sector	75,137	(64,211)	10,926
Equalities	33,281	(30,885)	2,396
B&NES VSF	5,321	(5,389)	(68)
Grow - Set up	2,900	(14,402)	(11,502)
prgs	10,000	(4,730)	5,270
Consortium Development Work	-	(211)	(211)
	<u>254,256</u>	<u>(267,120)</u>	<u>(12,864)</u>
<b>TOTAL FUNDS</b>	<u><u>533,362</u></u>	<u><u>(498,728)</u></u>	<u><u>34,634</u></u>

### Purposes of Restricted Funds

**Doorway Project:** The fund is for the running of a drop-in day centre for homeless single people. On 1st December 2010 the balance of the fund was donated to Doorway Wiltshire Limited a company registered in England and Wales, limited by guarantee and set up to carry on the work of the Doorway Project.

**B&NES CVS:** The fund was established in 2004 for running a CVS in Bath. The project ended in June 2009. The balance is to be used to enhance any further activities in Bath & North East Somerset

**B&NES CVS Designated:** The Trustees have a designated fund for the costs that would be incurred in the event of complete closure of BNES CVS. As the project ended in June 2009 and staff were re-employed by Develop, the Trustees agreed that the fund should be transferred to the Develop designated fund to pay for any future redundancy payments.

**B&NES Set-up:** The fund was established in 2004 by a grant from Bath & North East Somerset Council for setting up B&NES CVS.

**B&NES Compact:** The fund was for a three year project established in 2004 by a grant from Bath & North East Somerset Council to set up B&NES Compact and the funding was received during that year.

**CVSNW IT:** The fund was for grants received for computer equipment and IT support.

**Consortium Development Work:** The fund was for a two year project established in November 2006. The project was to support the capacity building of voluntary and community groups. The project ended in 2008. The remaining balance is to be used to cover depreciation.

**Networks:** The fund is for a project which provides a means of linking together the trustees and chief officers of voluntary organisations for mutual support and sharing of good practice. It started in April 2007 and finished at the end of March 2010. The remaining balance is to be used to cover the depreciation.

**Volunteer Centre:** The fund is for a project to promote and develop volunteering. The project was completed at the end of March 2009.

**Evaluation Project:** The fund is for a project commissioned by the Wiltshire County Council to carry out evaluation work among local voluntary groups. The project was started in June 2008 and ended in May 2009.

**Equalities:** This is a two year project funded by the Big Lottery Fund. It started in July 2009. The project is to provide support to the equalities groups in Bath & North East Somerset area.

**B&NES VSF:** This is funded by Capacity Builders. The forum organises meetings for the voluntary and community groups which deliver services to Bath & North East Somerset where they come together and address the issues affecting the sector.

**Third Sector:** This is a 3 year project commissioned by the Bath & North East Somerset Council to support the development of the third sector organisations in Bath & North East Somerset area.

**Grow set up:** This fund is provided by the Wiltshire Council for setting up the Grow project.

**ECBL:** This fund is provided by the Wiltshire Council and West Wiltshire Citizen Advice Bureau for ECBL preparation work.

**PRGS:** Funded by Wiltshire Council to promote volunteering.

**Closing Down Fund:** The fund is held to cover the costs that would be incurred in the event of complete closure.

**Building repair and Maintenance fund:** To provide contingent funds for any major repair or maintenance work.

**Detailed Statement of Financial Activities for the Year Ended 31 March 2011**

	31.3.11 £	31.3.10 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	6,244	26,914
<b>Activities for generating funds</b>		
Fundraising events	301	7,429
Payroll / bookkeeping services	5,210	-
Training, equipment hire, directories and photocopying	12,916	19,835
Use of accommodation	7,538	8,839
Management services	20,000	23,588
Other receipts	<u>9,558</u>	<u>6,937</u>
	55,523	66,628
<b>Investment income</b>		
Deposit account interest	659	244
<b>Incoming resources from charitable activities</b>		
Wiltshire County Council	354,102	87,884
NHS Wiltshire	-	7,203
The Community Foundation for Wilts & Swindon	-	1,256
Zurich Community Trust	-	4,000
Westlea Housing	-	10,000
Jack Lane Foundation	-	1,000
Community First	-	300
Bath & NE Somerset Council	75,000	80,350
Care Forum - Capacity builders	5,163	50,250
John Laing charitable trust	-	2,500
The Leonard Laity Stoate charitable trust	-	500
The Austin and Hope Pilkington trust	-	1,000
David Fogwill Trust	-	750
West Wiltshire Citizens Advice Bureau	-	1,500
CVS South Gloucester - Big Lottery	33,280	24,093
Wiltshire council	990	-
The Walter Guinness Charitable Trust	500	-
Co operation Community Foundation	<u>1,901</u>	<u>-</u>
	<u>470,936</u>	<u>272,586</u>
<b>Total incoming resources</b>	533,362	366,372
<b>RESOURCES EXPENDED</b>		
	31.3.11 £	31.3.10 £
<b>Fundraising trading: cost of goods sold and other costs</b>		
Staff costs	-	9,243
Travel	-	166
Venues and refreshments	1,985	1,601
Premises	-	603
Operational staff	228	1,141
Trainers and instructors	5,749	9,665

Bad debts	-	405
Professional	7,214	-
Donations	<u>15,200</u>	<u>-</u>
	30,376	22,824
<b>Charitable activities</b>		
Wages	260,377	156,941
Social security	25,663	18,102
Pensions	15,984	10,027
Publicity	3,163	-
Project costs	92	410
Recruitment	5,848	400
Travel	10,311	5,831
Training	4,281	4,832
Venues and refreshments	10,358	8,936
Consultancy	10,582	2,451
Miscellaneous	<u>1,062</u>	<u>3,875</u>
	347,721	211,805
<b>Governance costs</b>		
Travel	182	292
AGM	500	355
Operational	961	89
Consultancy fees	900	1,040
Auditors' remuneration	<u>2,364</u>	<u>1,986</u>
	4,907	3,762
<b>Support costs</b>		
<b>Management</b>		
Management and general office staff	33,030	38,929
Premises	36,682	28,378
Insurance	4,439	2,371
Operational	24,839	26,800
Bank charges	427	61
Bad debts	-	76
Computer equipment	<u>3,356</u>	<u>3,222</u>
	102,773	99,837
	31.3.11	31.3.10
	£	£
<b>Information technology</b>		
Communications and IT	10,090	8,821
<b>Human resources</b>		
Other staff costs	<u>2,861</u>	<u>3,444</u>
<b>Total resources expended</b>	<u>498,728</u>	<u>350,493</u>
<b>Net income</b>	<u><u>34,634</u></u>	<u><u>15,879</u></u>