

COMMUNITY FIRST
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2009

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TRUSTEES' ANNUAL REPORT 2008-2009

PREFACE

The following report provides a detailed review of Community First's activities during 2008-09, presented under the following headings:

- Objectives, Governance and Management
- Achievements and Performance
- Financial Review

OBJECTIVES, GOVERNANCE AND MANAGEMENT

Community First is an independent charity working to improve the quality of life and the economic well-being of people in Wiltshire and Swindon. With the aim of empowering people and strengthening local communities Community First provides technical advice, practical support and grant aid for a range of community based projects. Community First works in close partnership with voluntary organisations, statutory agencies, social enterprises and others to develop and manage countywide programmes bringing social, economic and environmental benefits to local people.

Community First is a company limited by guarantee and was incorporated on 29th September 1983; it is registered under the Companies Act 1985. The charity is governed under the terms of its Memorandum and Articles of Association by the Board of Trustees which is responsible for setting the strategic direction, monitoring performance and financial oversight.

The Board consists of nine members elected by the membership for a period of three years, plus up to four Trustees who are co-opted annually by the Board, each of whom is formally inducted and trained in accordance with the Charity's laid down programme. In addition, there are seven honorary Vice Presidents who are elected annually, plus the President who is also elected annually. Five Committees of the Board have delegated responsibility for Business Planning, Finance and Policy, Human Resources, and Marketing and Fundraising, and all report regularly to the Board. In addition, following the merger of Youth Action Wiltshire (YAW) on 1st January 2009, a YAW committee has been set up to develop and recommend the youth services strategy to the Board and monitor and evaluate those strategies.

The Executive Team, consisting of the Chief Executive, and two Assistant Chief Executives, one of whom is also Company Secretary, implements the policies established by the Board to meet the Charity's objectives. Together with a four member Strategic Management Team, the Executive is responsible for all management decisions and overseeing the direct delivery of services by a professional staff team of 45.

Community First has established a Risk Management Plan based on new guidelines issued by the Charity Commission requiring charities to undertake a risk assessment. A Fire Risk survey has been carried out together with a detailed review of other risks associated with the occupancy of Wyndhams. Other major risks, such as IT and funding levels, have also been reviewed. The Board of Trustees and the staff are actively engaged in the process of developing the Plan, which is updated on a regular basis and appropriate action taken as necessary.

Membership of the charity is comprised of supporting groups and individuals drawn from community groups, voluntary organisations, statutory bodies and parish and town councils in Wiltshire and Swindon. Community First is a part of the national network of Rural Community Councils in each of England's shire counties, which promotes and supports the work of the voluntary sector in rural communities and market towns. Community First is represented by ACRE (Action with Communities in Rural England) nationally, and by SWAN (South West ACRE Network).

ACHIEVEMENTS AND PERFORMANCE

1. Accessibility and Social Inclusion

(a) Community Transport

Aim: Improve access to services and facilities in ways which are sustainable and address social inclusion.

Over the course of the year, the Community Transport Team has assisted local community transport schemes to develop new passenger services for both younger and older people across Wiltshire, with some schemes regularly catering for young people for the first time, and more schemes taking bus passes than ever before.

On-demand and targeted operational support continues to build capacity amongst local community transport groups, and scheme development has been complemented by further links made with Wiltshire Council's Passenger Transport Team this year.

The team has also worked hard to secure funding to purchase its accessible Multi-Purpose Vehicle, which has been put to good use in responding to hard-to-meet transport needs throughout the year.

(b) Fit Together

Aim: To work across Wiltshire with rural and isolated communities to increase the availability of co-ordinated sport and recreation activities to improve health and build stronger communities.

Fit Together has worked with 1001 people of all ages and abilities. 193 people have been trained up in various skills to support rural sports and activities. These include: First Aid, Youth Leader Training, Kayaking, pedometer, EXTEND, T'ai-Chi for Health, Walk Leader Training, and Footsteps to Fitness courses.

The most successful area of the project has been around walking. This is a popular, low cost and sociable activity with groups evolving across the county to continue weekly events. The running of these groups is now with their newly trained volunteer leaders.

Youth groups have also been walking with their night walks and orienteering activities. Football has been a big hit with the youth groups and the kayaking course proved a success.

The project has worked with partners in Wiltshire PCT, leisure centres, fire service, police, Wiltshire Dancing, Westlea Housing Association, Sarsen Housing, Community Safety Partnership, and many local community groups.

(c) Link Schemes

Aim: Advise and assist local communities in forming and operating Link Good Neighbour Schemes.

The Link Project assisted the communities of Lyneham, Tockenham, Bradenstoke, Bushton, Clyffe Pypard and Broad Town to set up a Link Scheme which is known as Link 6. This brings the total number of Link Schemes to 44. In 2008, Link volunteers helped people in their own communities on 47,834 occasions.

The training offered to Link Schemes by the Project continues to be very well attended, providing opportunities to both keep up to date with current Good Practise and to share experiences. A new pack has been designed and distributed to Link Co-ordinators providing them with both information and guidance to help them with requests for help.

The Link Project has received funding support from Westlea Housing, which will support the aim of promoting Good Neighbour volunteering and develop the capacity to offer help, which will support people in their own homes.

(d) Wheels to Work

Aim: Provide managed leased mopeds for people requiring access to work or work-based training.

Community First's 'Wiltshire Wheels to Work' scheme has continued to successfully meet demand for employment transport over the course of the year with more local people being provided with mopeds to enable employment access.

More young people have also been able to secure their own means of transport this year through the now well-established link with the Credit Union savings and loan schemes.

The scheme has also developed a 'Wheels to Learning' initiative which has helped a number of young people to access vocational skills training, work-based learning and apprenticeships thanks to funding from Westlea Housing Association, Wiltshire Council's Post 16 Partnership and the Community Foundation.

A significant number of young people supported in this way have gone on to secure employment, with some using the main Wheels to Work scheme to do so.

The scheme has also strengthened its relationships with its partners now providing support towards the initial costs of helping people onto a scheme moped

(e) Credit Unions and Wiltshire MoneyLine

Aim: Promote and support credit unions to address financial exclusion and help meet the financial service needs of people in rural communities.

2008/09 was a significant year for Wiltshire Credit Unions. It was the year when the first credit union shop was opened in Chippenham, and the combined Wiltshire & Swindon Credit Union moved closer. This plans to bring to those who live or work in the county a professional, staffed alternative to high street banks through its local savings and loans facilities. Credit union membership increased as the credit crunch took hold.

Wiltshire MoneyLine made 174 loans totalling £95,961 to people whose only other alternative would have been a doorstep moneylender. Had this money been loaned on the doorstep around £58,000 of interest would have left the county. As it was, £13,639 was paid, thus saving local people in the order of £44,361. Everyone who borrowed from WML was encouraged to join the credit union where they would be able to benefit from even lower interest rates on loans, as well as the benefit of their mutual savings facility.

The new financial inclusion partnership for Wiltshire was also launched during the year. This brought together many different agencies all working to alleviate the problems of poverty and debt in the county. It has now been branded as 'Wiltshire Money'.

2. Community Development

(a) Community Development & Community-led Planning

Aim: Promote and support community action to sustain local services through voluntary and community organisations.

In the run up to the new Wiltshire Council we have been working alongside local authority partners in south Wiltshire to support the start up of new community area partnerships where none currently exist. In other areas of the county we have been supporting some of the community area partnerships as they update their plans and prepare for the new arrangements, this has included piloting new methods of consultation such as use of Facebook.

Interest in parish plans grows and reached a new milestone as 20% of parishes in Wiltshire & Swindon have either completed, or are now preparing, a parish plan. Community First launched a new Parish Plan Grant Scheme and the first two grants were made to parishes starting parish plans. With Salisbury District Council we jointly prepared a parish plan position statement for consideration by Wiltshire Council Transition Team.

Youth involvement work undertaken in several small communities was followed by the development of a toolkit and successful workshop session for Parish Councils on 'Involving Young People'.

Jointly with our regional network SWAN, we organised a SWRDA funded five workshop training programme 'Powering Up Communities'. This covered community leadership, governance, financial management, community engagement and project management, and attracted both voluntary and statutory sector participants.

More recently we have been chosen as a Programme Associate for ACRE's Collaboration Benefits Programme which over three years will enable us to support clusters of parish organisations to work together on a collaborative activity. We will also be providing training for other development workers so that they can support similar collaborative activity in their areas.

(b) Village Halls Advisory Service

Aim: Support local communities in providing, maintaining and developing village hall facilities.

The Village Hall Adviser continued to act as Secretary and gave general support to the Wiltshire Village Halls Association. WVHA has a membership of some 180 out of an estimated 225 Wiltshire Halls. The WVHA and Community First act in concert providing a wide variety of support and briefing to village halls. In 2008/09 this included four briefing notes, answering an estimated 145 email and telephone enquiries, providing three evening and two Saturday briefing events attended by a total of 120 committee members, and organising a most inspirational WVHA AGM at West Ashton Village Hall.

The Village Hall Adviser continued to act as administrator to the County Village Hall Grants Panel, for the last time, on lines established many years ago. 16 Halls and Committees applied and were duly visited and assessed, and the outcome was the allocation of over £68,000, nearly all of which was claimed as soon as it became available on 1st April 2009. The opportunity is being taken in 2009/10 to review the whole scheme under the new Unitary structure and streamline the processes.

(c) Local Councils

Aim: Promote effective working between all tiers of local government and best practice among local councils.

Community First's Local Councils Service continues to support and advise parish and town councils across Wiltshire and Swindon. Members of Wiltshire Association of Local Councils can contact the office for advice, support and information about all aspects of the council's work, and when specific issues arise. Other information relevant to the parish sector and covering everything from frequently asked questions to consultations, events, and legislation changes and updates is disseminated in the form of a County Circular to local councils. Training is also provided, and events have been held in the last year on financial aspects, roles, responsibilities, law and procedures for councillors, and the Certificate in Local Council Administration for clerks.

Community First, in partnership with Wiltshire Association of Local Councils and Zurich Municipal Insurance Company, also offers a group insurance scheme to Parish Councils in Wiltshire and beyond at a special discounted rate.

With recent changes to governance in Wiltshire it is important that local councils receive the support and guidance they require to fulfil their vital role as the first tier of local government.

(d) Rural Housing

Aim: Implement a rural housing enabler programme to facilitate the development of affordable housing at the parish level.

Organisations that have a role to play in the provision of affordable rural housing have been supported by the Rural Housing Enabler in tackling housing need in the villages. There has been good county wide co-ordination with the development of these homes, with good exchange of best practice information. The Registered Social Landlords are also using the Rural Housing Enabler's community development skills in the market towns.

Five affordable housing sites have been completed and occupied by tenants (47 units), four further developments were on site at the end of the year (16 units), with others going through the planning application stages for a possible further 66 units.

3. Rural Enterprise

(a) Social Enterprise Development

Aim: Facilitate the development of social enterprise in the Salisbury Plain area.

Community First is committed to providing advice to those wishing to set up social enterprises, despite the fact that we receive no external funding to achieve this. As the only Third Sector organisation in Wiltshire which has the expertise in this area we believe it is important to provide this service. Advice has been provided to a number of individuals and organisations specifically in the areas of business planning and funding potential.

(b) Rural Enterprise and Village Retailing

Aim: Enhance the financial viability of village retail services and develop innovative solutions to the delivery of local services.

Community First was the lead and managing partner in the successful regional Store is the Core programme. In its pilot year Store is the Core delivered a programme of expert advisory support to

58 retailers across the South West region and supported the development of 17 social enterprise community shops. Grants totalling over £80,000 were awarded to the retailers in 2008/09 helping them become more viable for the future.

In the last quarter of 2008/09, the rural enterprise team and CF Consultancy completed a feasibility study, in-depth research, and developed a detailed business plan for Taste Wiltshire. Taste Wiltshire is a vision to establish a social enterprise local food distribution operation for Wiltshire. The aim is to improve the supply chain from smaller producers to retailers throughout Wiltshire and Swindon enhancing access to fresh, local and sustainable produce for all.

In response to the closure of 2,500 post offices across the UK, in 2008 Community First developed the Post Point concept designed to enable communities and retailers to set up an 'Alternative Post Office' or Post Point, replacing or replicating many of the postal services lost through the closures. The concept has been developed by Community First through a toolkit which serves as a complete guide to how both community groups and/or retailers can provide alternative or replicated services to their community retail outlet.

Business Grants and Loans Fund (BGLF)

The Business Grants and Loans Fund, a combination grant and loan investment fund for small businesses and social enterprises operating in rural areas, has awarded over £30,000 to five beneficiaries in 2008/09. All beneficiaries were mentored through the process and received business advice from the Rural Enterprise team.

(c) Insurance Scheme

Aim: Provide local councils, village hall committees and playing field associations with high quality and competitive insurance cover.

Community First continues to represent Zurich Insurance Plc (ZIP) in providing insurance to these community groups.

CF operates as part of the expanding Village Hall Plus Group comprising three RCC's, and CF's share of the country is the South West and West Midlands. CF expanded the Village Halls covered during the year from 215 to 284, while the playing field policies stayed constant at 43. Commission from the village hall scheme for the year amounted to £32,175 producing a net contribution for CF in excess of £8,000.

(d) Consultancy

Aim: Facilitate the development of CF Consultancy as the stand alone consultancy arm of Community First.

CF Consultancy continued to make progress providing an ad hoc consultancy service to a range of Third Sector clients. A significant part of the year was taken up with a major consultancy project on behalf of Pewsey Parish Council which was funded by Kennet District Council. This involved an examination of the feasibility of a new centre in Pewsey combining the resources of the existing Leisure Centre, Pewsey Vale School, and a new children's centre. Other activities included preparing a business plan for a Wheels to Work social enterprise, as well as continuing to manage the development of a new Town Hall for Ludgershall Town Council. CF Consultancy receives no external funding and has to cover its own costs. This it was able to achieve during the year and managed a small surplus.

4. Youth Services (incorporating Youth Action Wiltshire)

Aim: Helping young people of Wiltshire and Swindon to fulfil their potential.

The merger of Youth Action Wiltshire with Community First was formally approved at the AGM in October 2008 and finally implemented on 1st January 2009. The addition of Youth Services complements and strengthens Community First's support offered to rural communities. Youth Action Wiltshire is an award-winning service which has been supporting young people and volunteers in Wiltshire and Swindon for more than 60 years. The service includes support, help and activity programming for a vibrant network of over 60 youth clubs across rural Wiltshire. The Young Carers Service supports over 750 young carers in Wiltshire aged between 5-25. A young carer has significant caring responsibilities for a family member and the Young Carers Service provides support through respite and social activity programmes, mentoring and advocacy, and specialist counselling.

5. Rural Regeneration

(a) Sustain the Plain and Plain Action

Aim: Improve the quality of life in communities around Salisbury Plain and make best use of natural and cultural resources.

Community First continued to provide the management and administration for Sustain the Plain during its final year. This 'LEADER+' programme provided nearly £2m of EU and DEFRA funding for more than 20 projects and made some 160 small grants to a large variety of community organisations across Salisbury Plain.

During the year a successful bid was mounted for a successor programme under the Rural Development Programme England (RDPE) 2007-13. In July the announcement of £2.5m of funding to 'Plain Action' was announced, and by 31st March 2009 the Programme was largely in place. A greater emphasis than previously is on economic development, and in particular support for very small businesses and schemes which will safeguard and increase employment in the area. The issue of military/civilian integration in the broadest sense continues as its main theme, with military dependents and young people 16-25 two of the main target groups.

(b) SOLVE Fund

Aim: Enable local groups and organisations to address community needs through the disbursement of grant funds.

A total of 23 grants was approved from the SOLVE Community Fund during the year (totalling £7,282) and six from the Rural Transport Fund (totalling £2,249). A further 20 grants (totalling £33,788) were made to community groups in and around Salisbury Plain. This continues to be a highly valued source of small grants to benefit new initiatives at a very basic community level. We continue to seek corporate sponsors to contribute alongside the funding received from statutory donors.

(c) Landfill Communities Fund

Aim: Enable local groups and organisations to address community needs through the disbursement of grant funds.

54 Landfill Communities Fund grants were approved over the year and were funded from landfill operators Biffa (£11,500), Cleansing Services Group (£22,727), the Hills Group (£220,454), and Viridor (£261,750).

Including unspent LCF money brought forward from the previous year, a total sum of £631,445 was paid to community projects across the county. Examples of projects benefiting are as follows:

- a children's play/activity area in South Cerney north of Wiltshire
- the roof of the village hall in Dilton Marsh to the west
- the renovation of Shalbourne village hall in the east
- the new premises for Salisbury Sea Cadets in Salisbury to the south

Both the **SOLVE** and **Landfill Communities Fund** grants programmes continue to play a significant role in the support and development of both individuals and the communities in which they live and work within the county.

6. Public Benefit

Our main activities as described above clearly illustrate the delivery of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

FINANCIAL REVIEW

This Review refers to the Accounts at pages 21-40 and the references to notes refer to notes contained in those Accounts.

Total income in the year was £2,460,136, which showed a decrease of £70,751 (2.8%) on last year. The main changes in the year were an increase in Activities for generating funds of £182,152, and decreases in income from Investment Income £3,151, Service Level Agreements £247,722, and Donations, Gifts and Membership and Affiliation Fees of £2,030. The figures include a total of £71,346 arising from Youth Action Wiltshire activities in the three months to 31st March 2009.

A summary of restricted funds is given in note 14, and a summary of grants paid out in the year is given at note 20. Community First has continued to give grant support and assistance to a wide range and large number of community based projects in the county. In addition, it has provided financial assistance to 174 financially deprived people in the county. A total of £917,918 was paid out in grants and loans compared with £659,605 in the previous year.

Grants paid out under the Landfill Communities Fund Scheme totalled £631,445, up by £168,272 on last year, and the average LCF grant was £11,693 compared with £11,028 last year. Overall, Community First made a total of 343 grants and loans during the year.

Unrestricted funds that are available for immediate use to meet urgent needs are detailed in note 11. As in previous years' accounts, the Development Reserve of £5,000 has been included as part of the readily available reserves and, in addition, a Building Reserve of £27,000 is in place to provide for the cost of building and property repairs.

These reserves amounted to £159,766 at 31st March 2009, a decrease of £15,646 (8.9%) compared with the corresponding period last year. However, the level of reserves was in line with the parameters set in the Reserves Policy at note 12 and was equivalent to 2.5 months unrestricted operating costs. In addition, as detailed at note 14, there are further reserves totalling £894,369 which are held by the individual Restricted Funds and which provide further support for those areas.

As stated elsewhere in the Report, Youth Action Wiltshire was formally merged with Community First on 1st January 2009, and the current year's results for Community First include three months income and expenditure of Youth Action Wiltshire for the period to 31st March 2009. At 1st January 2009, the total reserves of Youth Action Wiltshire amounted to £173,862 and these are included as restricted reserves in the summary at note 14, analysed by individual fund.

Our aim is always to continue seeking new funding opportunities. The current economic climate is making it more difficult to attract corporate and private funding, and there is considerable competition for public sector funding, which itself is quite likely to be subject to tighter control by central government. Nevertheless, we are alert to funding opportunities as they present themselves. We maintain a close watch on expenditure and reduce operating costs wherever we can, without impairing our ability to deliver services. The greater part of our reserves that is not immediately required for use is invested in a Charities Aid Foundation Gold Account and a CAF Fixed Rate Selector Account so that interest received is optimised. We have also taken steps to obtain the best rate of interest on our current account balances. Unfortunately, with interest rates being so low our returns are now considerably less than they have been in the recent past.

Regrettably, there has been no reduction in the amount of detail and evidence required by some fund providers, indeed, in some cases these have increased and placed further unnecessary and unwanted burdens on staff time and overhead costs. Fund reporting dates are not always in line with our year end accounting date and this also adds to the administrative burden. Our attempts to reduce the bureaucracy surrounding funding issues have met with no success and local, central and European governments appear oblivious to the burdens they place on organisations such as ours.

Our management reporting systems and procedures are under further review to see if there are any more improvements that can be made to produce relevant and effective management information more efficiently and, at the same time, ensure that our assets are properly safeguarded. We have recently introduced a Performance Management System that will give us greater control in some operational areas and also facilitate the preparation of data for funders and other interested parties.

The overall financial strength of Community First remains healthy with net assets of £1,208,830 at 31st March 2009. Although this is a reduction of £143,463 (10.6%) from last year, a large part of the reduction is due to the much higher level of grants and loans that have been made. In summary, Unrestricted Funds decreased by £15,760 (4.8%), and Restricted Funds by £127,703 (12.5%).

The company continues to strive to improve its performance in all areas and its activities are closely monitored at all times. The current economic climate is very difficult and shows no sign of improving in the short to medium term. Increased Government spending is unlikely to help and could further restrict private funding if, as is likely, taxes have to be raised to meet the unprecedented levels of Government debt. We have taken a cautious and prudent approach in planning our activities over the next twelve months.

MEMBERS OF THE BOARD OF TRUSTEES

Members of the Board of Trustees, who are directors for the purpose of company law and trustees under charity law, who served during the year and up to the date of this report are listed later in the Annual Report.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of a winding up.

AUDITORS

A resolution to re-appoint the auditors, David Owen & Co., will be proposed at the Annual General Meeting.

AUDIT ENQUIRIES

As far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Each of the trustees has taken all steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Trustees on 22nd July 2009 and signed on their behalf by:



Jane Grant
Chairman of the Board of Trustees

BOARD OF TRUSTEES 2008 - 2009

| | | |
|------------------------------|--|--|
| Patron | HRH The Duchess of Cornwall | |
| President | Sarah Troughton DL | Appointed 8th October 2008 |
| Vice Presidents | George Baker MBE Sylvia Brown OBE John Bush OBE Michael Jones George McDonic MBE The Earl of Radnor Ken Whatley | Appointed 5th November 2008 Appointed 5th November 2008 Appointed 5th November 2008 Appointed 5th November 2008 |
| Other Elected Members | Jane Grant Lesley Andrews Dr Hoshang Bharucha David Evans Alan Fox Alison Irving Tom McCaw LVO Anthony Thorpe Susan Thorpe | Chairman |
| Co-opted Members | Piers Dibben Jane James Arthur Laffin James Layton | Appointed 18th March 2009 |

EXECUTIVE

| | |
|------------------------|---|
| Philippa Read | Chief Executive |
| Christopher Holmes FCA | Assistant Chief Executive & Company Secretary |
| Lynn Gibson | Assistant Chief Executive |

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|--|---|
| Auditors: | David Owen & Co., 17 Market Place, Devizes |
| Bankers: | CAF Bank Ltd., Kings Hill, West Malling Lloyds TSB Bank plc., 38 Market Place, Devizes |
| Solicitors: | Wansbroughs, Northgate House, Bath Road, Devizes |
| Registered Office: | Wyndhams, St Joseph's Place, Devizes |
| Company Registration Number: | 1757334 |
| Charity Registration Number: | 288117 |
| Financial Services Authority Registration Number: | FRN311971 |

COMMUNITY FIRST

STAFF LIST AT 31st MARCH 2009

| NAME | JOB TITLE |
|----------------------|---|
| Niki Andrews | Young Carers Mentoring Co-ordinator |
| Gillian Barber | Grants Programme Manager |
| David Beaton | Principal Consultant |
| Penny Bell | Local Councils Officer |
| Jill Branston | Executive Assistant (Finance) |
| Mo Burgoyne | Youth Support Services Assistant |
| Alan Burke | Young Carers Support Worker |
| Victoria Clare | Young Carers Project Manager |
| Scott Coleman | Central Services Assistant |
| Tim Coomer | Business Enterprise Adviser |
| Helen Cotter | Financial Inclusion Officer |
| Steve Crawley | Youth Programmes Development Manager |
| Jane Crowther | Community Development Officer |
| Jasper Dorgan | Services Development Manager |
| John Dowsett | Plain Action Manager & Village Halls Adviser |
| Jess Emery | Business Support Assistant |
| Katie Fielding | Local Councils Officer |
| Helie Franklin | Fit Together Project Co-ordinator |
| Rebecca Gammon | Community Coach |
| Lynn Gibson | Assistant Chief Executive |
| Mary Hardwidge | Link Assistant |
| Gema Harris | Young Carers Support Worker |
| Sally Hoddinott | Executive Assistant (Human Resources) |
| Becky Holloway | Community Development Assistant |
| Chris Holmes | Assistant Chief Executive (Finance) |
| Jennie Lane | Village Halls & Community Insurance Assistant |
| Helen Lines | Link Officer |
| Sharon Leney | Executive Assistant & ICT Support Officer |
| Craig McCrum | Community Coach |
| Sheila Martin | Community Transport, Fundraising & Communications Assistant |
| Marion Mason | Link Manager |
| Steven Mitchell | Community Coach |
| Sarah Perkins | Credit Union Development Officer |
| Susanne Pidduck | Grants Assistant |
| Marion Rayner | Community Development Manager, Parish & Community Led Plans |
| Philippa Read | Chief Executive |
| Anne Rees | Wiltshire MoneyLine Assistant |
| Jane Sartin | Link Officer |
| Andy Sharp | Community Coach |
| Carol Southall | Rural Housing Enabler |
| Liam Tatton-Bennett | Community Transport Manager |
| Lesley Taylor | Community Involvement Officer |
| Sophie Templer | Young Carers Sessional Worker |
| Lesley Thomas | Plain Action Administrative Assistant |
| Adam Wainwright | Community Coach |
| Susan Wallen | Cleaner |
| Karen Williams | Executive Assistant (Accounts) |
| Heather Wigglesworth | Cleaner |

FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS 2008 - 2009

The work of Community First has been made possible with financial support and contributions from the following groups and organisations.

| | |
|---|--|
| ACRE | Selwood Housing |
| Aster Group | Signpost Housing Association |
| Biffaward Ltd | South West England Regional Development Agency |
| Big Lottery Fund | Sport England |
| Cooper Tire & Rubber Company | Swindon Borough Council |
| CSG | Synergy Housing Group |
| David Owen & Co | The Plunkett Foundation |
| Department of the Environment, Food and Rural Affairs | The Veolia Environmental Trust |
| Edington Parish Council | Tudor Trust |
| Friends Provident Foundation | Viridor Credits |
| Guinness Trust | Wansbroughs |
| Hanson Environment Fund | Westlea Housing Association |
| The Hills Group Ltd | West Wiltshire District Council |
| Jephson Housing Association | Wiltshire Association of Local Councils |
| Kennet District Council | WASP Wiltshire & Swindon Active Sports Partnership |
| Kennet Housing Society | Wiltshire County Council |
| North Wiltshire District Council | Wiltshire Fire & Rescue |
| Onyx Environmental Trust | Wiltshire Police |
| RWE NPower | Wiltshire PCT |
| Salisbury District Council | Wiltshire Village Halls Association |

MEMBERS 2008-2009

Individual Members

| | | | |
|------------|-------------|--------------|-------------|
| N J Ames | D Dallimore | A Irving | P Newell |
| L Andrews | A Darling | M E Jones | D Smyter |
| P Aviss | J M English | A B Laflin | A Thorpe |
| D Banner | D Evans | T McCaw | S Thorpe |
| H Bharucha | D Farrow | G McDonic | A Trusler |
| K A Bines | A E Fox | A K Mitchard | A B Turner |
| S Brown | J Grant | M Moore | K Whatley |
| P Cope | K Grimes | M Mounde | E J G Young |

Organisation Members

| | |
|---|---|
| Age Concern Wiltshire | Bradford on Avon Town Council |
| Aldbourn and Baydon Link Scheme | Bradford on Avon and District Link Scheme |
| Aldbourn Memorial Hall | Bratton Parish Council |
| Alderbury Village Hall | Bremhill Village Hall |
| Alderton Village Hall | Brigmerston and Milston Village Hall |
| All Cannings Parish Council | Brinkworth Parish Council |
| All Cannings Village Hall | Broad Hinton Village Hall |
| Alton Barnes Coronation Hall | Broad Town Village Hall |
| Amesbury Town Council | Broadchalke Village Hall |
| APT Electrics Ltd | Bromham Parish Council |
| Ashton Keynes Parish Council | Bromham Social Centre |
| Ashton Keynes Village Hall | Broughton Gifford Village Hall |
| Atworth Parish Council | Bulkington Parish Council |
| Atworth Village Hall | Bulkington Village Hall |
| Atworth Youth Club | Burbage Parish Council |
| Avebury and District Social Centre | Burbage Village Hall |
| Avebury Parish Council | Business in the Community |
| Avebury Sportsfield Association | Calne and District Link Scheme |
| Bedwyn Village Hall | Castle Combe Parish Council |
| Berryfield Village Hall | Castle Eaton Village Hall |
| Berwick St John Village Hall | Chapmanslade Village Hall |
| Beversbrook Community Association | Charities Information Bureau South and West |
| Biddestone and Slaughterford Parish Council | Charles Willis Hall – Heddington |
| Biddestone Village Hall | Charlton Recreational Centre |
| Bishops Cannings Parish Council | Charlton St Peter and Wilsford Parish Council |
| Bishopstone Village Hall | Cherhill Village Hall |
| Bishopstrow Village Hall | Chilmark Parish Council |
| Bourne Valley Good Neighbour Link | Chippenham Good Neighbours |
| Bowerchalke Village Hall | Chippenham Without Parish Council |
| Box Parish Council | Chirton Parish Council |
| Bradenstoke Village Hall | Chiseldon Parish Council |
| Bradford & Winsley Community & Sports Association | Chitterne Parish Council |
| Bradford On Avon & District Sports Association | Chitterne Village Hall |

| | |
|--|---|
| Cholderton Parish Meeting | Easton Royal Village Hall |
| Cholderton Village Hall | Ebbesbourne Wake Village Hall |
| Christian Malford Village Hall | Edington Parish Council |
| Church of England, Salisbury Diocese | Ellendune Community Centre |
| Chute Village Hall | Enford Village Hall |
| Clyffe Pypard and Bushton Village Hall | Erlestoke Parish Council |
| Codford Parish Council | Erlestoke Village Hall |
| Codford Village Hall | Etchilhampton Parish Council |
| Colerne Parish Council | Etchilhampton Village Hall |
| Colerne Village Hall | Everleigh Parish Council |
| Collingbourne and Everleigh | Farley Village Hall |
| Good Neighbour Link Scheme | Figheledean Village Hall |
| Collingbourne Ducis Parish Council | Forest Community Centre |
| Collingbourne Ducis Village Hall | Four Villages Link Scheme |
| Collingbourne Kingston Parish Council | Fovant Parish Council |
| Collingbourne Kingston Village Hall | Fovant Village Hall |
| Community Foundation for Wiltshire and Swindon | Froxfield Village Hall |
| Community Transport South Wiltshire | Goatacre Village Hall |
| Compton Bassett Village Hall | Great Bedwyn Parish Council |
| Compton Chamberlayne Village Hall | Great Cheverell Parish Council (Chev. Magna) |
| Coombe Bissett and Homington Village Hall | Great Hinton Village Hall |
| Corsham Community Association | Great Wishford Parish Council |
| Corsham Link Scheme | Grittleton, Sevington and Leigh Delamere Village Hall |
| Corsham Town Council | Harnham Memorial Hall |
| Corsley Reading Room | Highworth Recreation Centre |
| Coulston Village Hall | Hilmarton Parish Council |
| Covingham Parish Council | Hilperton Parish Council |
| Cricklade Jenner Hall | Hindon Parish Council |
| Cricklade Town Council | Hindon Village Hall |
| Cricklade Town Hall | Holt Parish Council |
| Crudwell Parish Council | Holt Village Hall |
| Crudwell Village Hall | Hook Village Hall |
| Dauntsey Parish Council | Horningsham Village Hall |
| Dauntsey Vale Link Scheme | Hullavington Village Hall |
| Dennis Marsh House –Salisbury | Jubilee Hall – Bratton |
| Devizes and District Link Scheme | Kennet Valley Hall – Lockeridge |
| Dilton Marsh Parish Council | King George's Hall, West Dean |
| Dilton Memorial Hall | Kington Langley Village Hall |
| Dinton Parish Council | Kington St Michael Parish Council |
| Dinton Village Hall | Kington St Michael Village Hall |
| Donhead St Mary Parish Council | Lacock Village Hall |
| Downton Link Scheme | Landford Village Hall |
| Downton Parish Council | Langford Parish Hall |
| Durrington and District Link Scheme | Langley Burrell Village Hall |
| Durrington Town Council | Lansdowne Hall (Derry Hill and Studley) |
| East Grafton Coronation Hall | Larkrise Community Farm |
| East Knoyle Village Hall | Latton Village Hall |
| Easterton Village Hall | Laverstock and Ford Parish Council |

Laverstock and Ford Village Hall
 Lea Village Hall
 Liddington Parish Council
 Liddington Village Hall
 Limpley Stoke Parish Council
 Limpley Stoke Village Hall
 Little Cheverell Parish Council (Chev. Parva)
 Little Cheverell Village Hall
 Little Somerford Village Hall
 Longbridge Deverill Village Hall
 Luckington Parish Council
 Luckington Village Hall
 Ludgershall Memorial Hall
 Ludgershall Town Council
 Lydiard Millicent Parish Council
 Lydiard Millicent Parish Hall
 Lydiard Tregoz Parish Council
 Maiden Bradley Village Hall
 Maiden Bradley with Yarnfield Parish Council
 Malmesbury Civic Trust
 Manningford Bruce Memorial Hall
 Marden Parish Council
 Marden Village Hall
 Market Lavington Community Hall
 Market Lavington Parish Council
 Marlborough and District Link Scheme
 Marlborough Town Council
 Marston Meysey Village Hall
 Melksham Council of Community Service
 Melksham Town Council
 Melksham Without Parish Council
 Mere Lecture Hall
 Mere Parish Council
 Michael Herbert Memorial Hall – Wilton
 Mildenhall Village Hall
 Milton Lilbourne Village Hall
 Minety Village Hall
 Monkton Farleigh Village Hall
 Morgans Vale and Woodfalls Village Hall
 Mount Pleasant Community Centre – B on A
 Nadder Hall – Tisbury
 Neston Memorial Hall
 Netheravon Parish Council
 Newton Toney Memorial Hall
 Newton Toney Parish Council
 North Bradley Peace Memorial Hall
 North Newnton Parish Council
 North Wilts Citizens Advice Bureau

North Wraxall Parish Council
 North Wraxall Village Hall
 Norton Bavant Village Hall
 Oaksey Parish Council
 Oaksey Village Hall
 Ogbourne St Andrew Parish Council
 Orcheston Village Hall
 Paxcroft Mead Community Centre
 Pewsey Parish Council
 Phoenix Hall – Netheravon
 Pitton and Farley Parish Council
 Pitton Village Hall
 Potterne Village Hall
 Poulshot Parish Council
 Poulshot Village Hall
 Poulshot Village News
 Purton Parish Council
 Purton Village Hall
 Radnor Village Hall (Bodenham)
 Ramsbury and Axford Community Bus
 Ramsbury and Axford Parish Council
 Ramsbury Memorial Hall
 Redlynch Parish Council
 Redlynch Village Hall
 Ridgeway Link Scheme
 Rowde Parish Council
 Rowde Village Hall
 Rushall and Charlton St Peter Village Hall
 Rushall Parish Council
 Seagry and Startley Village Hall
 Seagry Parish Council
 Seend and District Link Scheme
 Seend Lye Recreation Field Committee
 Seend Parish Council
 Selwyn Hall (Box)
 Semington Parish Council
 Semington Village Hall
 Semley Village Hall
 Shalbourne Parish Council
 Shalbourne Recreation Society ("Club")
 Shalbourne Village Hall
 Shaw and Whitley Reading Room
 Shaw Trust
 Shaw Village Hall
 Sherston Parish Council
 Shrewton Village Hall
 South Marston Parish Council
 South Newton Village Hall

South Wraxall Parish Council
 South Wraxall Village Hall
 Southwick Parish Council
 Southwick Village Hall
 St Michael's Community Centre – Bemerton
 Stanton Fitzwarren Parish Council
 Stanton Fitzwarren Village Hall
 Stanton St Bernard Village Hall
 Stanton St Quintin Parish Council
 Stapleford Parish Council
 Steeple Ashton Parish Council
 Steeple Ashton Village Hall
 Steeple Ashton Village Shop (STASH)
 Stourton Memorial Hall
 Stratton St Margaret Parish Council
 Studley Green TARA
 Sutton Benger Parish Council
 Sutton Benger Village Hall
 Sutton Veny Parish Council
 Sutton Veny Village Hall
 Swallowcliffe Village Hall
 Swindon Borough Council
 Teffont Village Hall
 The Charlton New Remembrance Hall
 – Shaftesbury
 The Lydiards Link
 The Tuesday Club Malmesbury
 Three Villages Minibus (TVM)
 Till Valley Link Scheme
 Tilshead Parish Council
 Tilshead Village Hall
 Tisbury Parish Council
 Tockenham Parish Council
 Tockenham Village Hall
 Tollard Royal Parish Council
 Trowbridge Area Community Link Scheme
 Upavon Parish Council
 Upavon Village Hall
 Upper Deverills Parish Council
 Upper Deverills Village Hall
 Upton Lovell Parish Council
 Upton Scudamore Community
 Association Committee
 Upton Scudamore Parish Council
 Urchfont Parish Council
 Urchfont Village Hall
 Victoria and Elizabeth Hall – Tisbury
 Village Link

Wanborough Parish Council
 Warminster and District Link
 Warminster Athenaeum Trust
 Warminster Community Services Ltd
 West Ashton Parish Council
 West Ashton Village Hall
 West Grimstead Village Hall
 West Knoyle Parish Council
 West Lavington Parish Council
 West Lavington Village Hall
 West Tisbury Parish Council
 West Wilts Access Group
 West Wiltshire Credit Union Ltd
 Westbury Leigh Village Hall
 Westbury Town Council
 Whiteparish Village Hall
 Wilcot and Huish (with Oare) Parish Council
 Wilsford Village Hall
 Wilton Community Centre
 Wilton Town Council
 Wiltshire and Swindon Community Transport Association
 Wiltshire and Swindon Users' Network
 Wiltshire Churches Together
 Wiltshire South Guides
 Winsley Village Hall
 Winterbourne Parish Council
 Winterbourne Glebe Hall
 Winterbourne Stoke Parish Council
 Winterslow Village Hall
 Woodborough Parish Council
 Woodford Valley Link Scheme
 Woodford Village Hall
 Wootton Bassett Memorial Hall
 Wootton Bassett Town Council
 Worton Parish Council
 Wroughton Parish Council
 Wylve Parish Council
 Wyvern Hall (Wylve)
 Yatesbury Village Hall
 Yatton Keynell Parish Council
 Yatton Keynell Village Hall
 Zeals Village Hall

COMMUNITY FIRST YEAR ENDED 31ST MARCH 2009

DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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 company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FIRST

We have audited the financial statements of Community First for the year ended 31st March 2009 which comprise the Statement of Financial Activities and Summary of Income and Expenditure, Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

Respective responsibilities of directors and auditors

As described in the Statement of Trustees' Responsibilities the charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 report to you whether in our opinion, the information given in the Trustees' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if the charity'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 read the other information contained in the Trustees' Report and consider whether it is consistent with the financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB). 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 company's circumstances, 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.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standards – Provisions Available for Smaller Entities, in the circumstances set out in note 19 to 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 the company's affairs as at 31st March 2009 and of its incoming resources and application of resources including its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with the Companies Act 1985.
- The information given in the Trustees' Report is consistent with the financial statements.

AUDITORS REPORT TO THE DIRECTORS OF COMMUNITY FIRST PURSUANT TO SECTION 248(3) OF THE COMPANIES ACT 1985

We have examined the financial statements of the company and its subsidiary for the year ended 31st March 2009.

Basis of opinion

The scope of our work for the purpose of this report was limited to confirming that the company is entitled to exemption from preparing group financial statements.

Opinion

In our opinion the company is entitled to the exemption from group accounts conferred by Section 248 of the Companies Act 1985.

DAVID OWEN & CO

Chartered Accountants and Registered Auditor



22nd July 2009

17 Market Place, Devizes, Wiltshire SN10 1BA

COMMUNITY FIRST STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2009

| | Notes | Unrest- ricted Funds £ | Rest- ricted Funds £ | 2009 TOTAL £ | Unrest- ricted Funds £ | Rest- ricted Funds £ | 2008 TOTAL £ |
|---|--------------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| INCOME & EXPENDITURE | | | | | | | |
| Incoming Resources | | | | | | | |
| <i>Incoming resources from generated funds</i> | | | | | | | |
| Voluntary Income | | | | | | | |
| Donations and Gifts | | 5,476 | 10,970 | 16,446 | 15,132 | 4,415 | 19,547 |
| Membership and Affiliation Fees | | 6,095 | 1,078 | 7,173 | 6,102 | - | 6,102 |
| Activities for generating funds | | 614,592 | 171,395 | 785,987 | 525,027 | 78,808 | 603,835 |
| Investment Income | | 9,516 | 37,041 | 46,557 | 18,105 | 31,603 | 49,708 |
| <i>Incoming resources from charitable activities</i> | | | | | | | |
| Grants and Service Level Agreements | | 208,671 | 1,395,302 | 1,603,973 | 243,508 | 1,608,187 | 1,851,695 |
| <i>Other incoming resources</i> | | - | - | - | - | - | - |
| Total Incoming Resources | | 844,350 | 1,615,786 | 2,460,136 | 807,874 | 1,723,013 | 2,530,887 |
| Resources Expended | | | | | | | |
| <i>Costs of generating funds</i> | | | | | | | |
| Fundraising and Publicity | | 88,229 | 10,979 | 99,208 | 64,803 | - | 64,803 |
| <i>Charitable activities</i> | | | | | | | |
| Grants payable in furtherance of the charity's objects | 20 | - | 917,918 | 917,918 | - | 659,605 | 659,605 |
| Cost of activities in furtherance of the charity's objects | | 463,093 | 743,650 | 1,206,743 | 364,661 | 633,465 | 998,126 |
| Support Costs | | 241,283 | 250,498 | 491,781 | 254,425 | 234,581 | 489,006 |
| <i>Governance costs</i> | | 61,811 | - | 61,811 | 55,275 | - | 55,275 |
| Total Resources Expended | 2 | 854,416 | 1,923,045 | 2,777,461 | 739,164 | 1,527,651 | 2,266,815 |
| Net Incoming/(Outgoing) Resources Before Transfers and Net Income/(Expenditure) For The Year | | | | | | | |
| | | (10,066) | (307,259) | (317,325) | 68,710 | 195,362 | 264,072 |
| Transfers Between Funds | 14 | (5,694) | 5,694 | - | - | - | - |
| Net Incoming/(Outgoing) Resources for the Year | | (15,760) | (301,565) | (317,325) | 68,710 | 195,362 | 264,072 |
| Loss on Disposal of Investment | | - | - | - | - | - | - |
| Net Movement In Funds | | | | | | | |
| | | (15,760) | (301,565) | (317,325) | 68,710 | 195,362 | 264,072 |
| Balance Brought Forward as at 1st April 2008 | | 330,221 | 1,022,072 | 1,352,293 | 261,511 | 826,710 | 1,088,221 |
| Youth Action Wiltshire Balance as at 1st January 2009 | 25 | - | 173,862 | 173,862 | - | - | - |
| Balance Carried Forward as at 31st March 2009 | 13/14 | 314,461 | 894,369 | 1,208,830 | 330,221 | 1,022,072 | 1,352,293 |

The notes on pages 23 to 40 form part of these accounts.

COMMUNITY FIRST


BALANCE SHEET AS AT 31ST MARCH 2009

| | Notes | 2009 | 2008 |
|---|-------|-------------------------|-------------------------|
| | | £ | £ |
| FIXED ASSETS | | | |
| Tangible Assets | 5 | 173,707 | 154,709 |
| Investments | 6 | 100 | 100 |
| | | <u>173,807</u> | <u>154,809</u> |
| CURRENT ASSETS | | | |
| Debtors | 7 | 345,294 | 521,298 |
| Cash at Bank and In Hand | | 888,785 | 925,891 |
| | | <u>1,234,079</u> | <u>1,447,189</u> |
| CREDITORS - Amounts falling due within one year | 8 | <u>198,755</u> | <u>248,801</u> |
| NET CURRENT ASSETS | | <u>1,035,324</u> | <u>1,198,388</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>1,209,131</u> | <u>1,353,197</u> |
| CREDITORS - Amounts falling due after more than one year | 9 | 301 | 904 |
| NET ASSETS | 11 | <u><u>1,208,830</u></u> | <u><u>1,352,293</u></u> |
| FUNDS | | | |
| Unrestricted Funds: | 11/13 | | |
| General Funds | | 159,241 | 187,001 |
| Designated Fund - Building Reserve | | 27,000 | 15,000 |
| Designated Fund - Development Reserve | | 5,000 | 5,000 |
| Revaluation Reserve | | 123,220 | 123,220 |
| | | <u>314,461</u> | <u>330,221</u> |
| Restricted Funds | 14 | <u>894,369</u> | <u>1,022,072</u> |
| | | <u><u>1,208,830</u></u> | <u><u>1,352,293</u></u> |

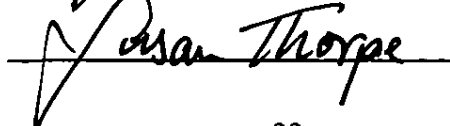
These accounts are prepared in accordance with the special provisions of Part V11 of the Companies Act 1985 relating to small entities.

The accounts were approved by the Trustees on 22nd July 2009 and signed on their behalf by:

Jane Grant (Chairman)



Susan Thorpe (Trustee)



COMMUNITY FIRST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2009

1. ACCOUNTING POLICIES

a. General

The financial statements have been prepared under the historical cost convention, with the exception of some fixed assets. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Charities Act 1993.

b. Company Status

Community First is a company limited by guarantee. The members of the company are listed on pages 15 to 18. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

c. Grants

Grants are recognised in full in the Statement of Financial Activities in the year to which they relate. If they relate to a specified future period then the appropriate part is deferred.

d. Voluntary Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

e. Membership Income

Membership income is included in the Statement of Financial Activities in the year of receipt.

f. Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund together with a fair allocation of management and support costs.

g. Unrestricted Funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

h. Designated Funds

Designated funds are unrestricted funds earmarked by the officers of the company for particular purposes.

i. Resources Expended

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities. Other costs are allocated according to a number of different criteria which are reviewed annually.

j. Pensions

At 31st March 2009, pension provision for 32 employees is made by membership of the Wiltshire County Council Pension Scheme, which is a defined benefit scheme. Employers contributions are charged to employee costs as incurred. Community First had a funding level of 96.6% at 31st March 2007, the date of the most recent actuarial valuation. The rate of employer contribution was 15.9% in 2008/09 plus an annual monetary amount, making an effective rate of 16.6%. The current level of contributions is at the same level. One member, although eligible to join the Wiltshire County Council Pension Scheme, was receiving similar contributions to their personal scheme but has now opted out of that scheme.

COMMUNITY FIRST **NOTES TO THE ACCOUNTS - CONTINUED** **FOR THE YEAR ENDED 31ST MARCH 2009**

k. Operating Leases

Operating lease rentals are charged to the income and expenditure account as incurred

l. Depreciation and Fixed Assets

Depreciation of tangible fixed assets is provided at the following rates in order to write off each asset over its estimated useful life:-

| | |
|------------------------------|----------------------|
| Freehold buildings | 2% straight line |
| Equipment and Motor Vehicles | 33.33% straight line |

Fixed assets with a cost of £1,000 or less and all fixed assets purchased in connection with a project are not capitalised.

m. Irrecoverable VAT

Due to partial exemption and the receipt, for VAT purposes, of non-business income, some VAT input tax is irrecoverable. This is shown in the accounts as an expense.

2. TOTAL RESOURCES EXPENDED

| | Staff Costs £ | Other Costs £ | 2009 Total £ | 2008 Total £ |
|---|------------------------------|------------------------------|-----------------------------|-----------------------------|
| Fundraising and publicity expenses | 60,389 | 38,819 | 99,208 | 64,803 |
| Grants payable | - | 917,918 | 917,918 | 659,605 |
| Cost of activities in furtherance of the charity's objects | 776,619 | 430,124 | 1,206,743 | 998,126 |
| Support costs | 78,379 | 413,402 | 491,781 | 487,022 |
| Governance costs | 48,168 | 13,643 | 61,811 | 57,259 |
| | <u>963,555</u> | <u>1,813,906</u> | <u>2,777,461</u> | <u>2,266,815</u> |

Other costs include:

| | 2009 £ | 2008 £ |
|-----------------------|-------------------|-------------------|
| Auditors remuneration | | |
| for audit work | 7,650 | 6,800 |
| for non-audit work | <u>2,401</u> | <u>2,170</u> |

Staff Costs

| | | |
|-----------------------|----------------|----------------|
| Wages and salaries | 778,779 | 699,733 |
| Social Security costs | 59,385 | 51,963 |
| Other pension costs | 125,391 | 100,056 |
| | <u>963,555</u> | <u>851,752</u> |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

| | 2009 | 2008 |
|---|-----------|-----------|
| No employee received emoluments of more than £60,000. | | |
| The average number of employees, analysed by function was:- | | |
| In furtherance of charity's objects and support | 46 | 32 |
| Governance | 2 | 2 |
| | <u>48</u> | <u>34</u> |

3. TAXATION

The charitable company is exempt from Corporation Tax on its charitable activities

4. HONORARY OFFICERS' REMUNERATION AND EXPENSES

No honorary officer has received remuneration or honoraria during the year.

Expenses were reimbursed to five of these as follows:-

| | 2009 | 2008 |
|-----------------|------------|--------------|
| | £ | £ |
| Travel Expenses | <u>548</u> | <u>1,045</u> |

5 TANGIBLE FIXED ASSETS

| | Freehold Land | Freehold Buildings | Equipment & Vehicles | Total |
|--------------------------|------------------|-----------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Cost or valuation | | | | |
| At 1st April 2008 | 100,000 | 50,000 | 35,497 | 185,497 |
| Additions | - | - | 29,067 | 29,067 |
| Disposals | - | - | (5,540) | (5,540) |
| At 31st March 2009 | <u>100,000</u> | <u>50,000</u> | <u>59,024</u> | <u>209,024</u> |
| Depreciation | | | | |
| At 1st April 2008 | - | 9,000 | 21,788 | 30,788 |
| Charge for year | - | 1,000 | 9,069 | 10,069 |
| On disposals | - | - | (5,540) | (5,540) |
| At 31st March 2009 | <u>-</u> | <u>10,000</u> | <u>25,317</u> | <u>35,317</u> |
| Net Book Value | | | | |
| At 31st March 2009 | <u>100,000</u> | <u>40,000</u> | <u>33,707</u> | <u>173,707</u> |
| At 31st March 2008 | <u>100,000</u> | <u>41,000</u> | <u>13,709</u> | <u>154,709</u> |

COMMUNITY FIRST **NOTES TO THE ACCOUNTS - CONTINUED** **FOR THE YEAR ENDED 31ST MARCH 2009**

Freehold property was revalued in the year ended 31st March 1999 and was based on a valuation prepared by Messrs Straker & Co, 6/7 Market Place, Devizes, Wiltshire. The valuation of £150,000 was based on the open market freehold vacant possession as at 2nd March 1999. The trustees have estimated the split between land and buildings. Fixed asset additions include net assets of £9,000 arising from the merger of Youth Action Wiltshire on 1st January 2009. The assets were included at net book value as at 1st January 2009, and comprised Fixtures, Fittings and Equipment £1,732, and Motor Vehicles £7,268.

6. FIXED ASSET - INVESTMENTS

Community First holds unlisted investments, stated at cost, of

| | 2009 £ | 2008 £ |
|---|----------------------|----------------------|
| 100% owned subsidiary company | | |
| Wiltshire Enterprises Ltd - 100 Ordinary Shares of £1 | 100 <u> </u> | 100 <u> </u> |

This company is registered in England and has remained dormant throughout the year.

Group accounts incorporating the results of the subsidiary company have not been prepared as the company is exempt from doing so under the provisions of Section 248, Companies Act 1985.

In its accounts for the year ended 31st March 2009 Wiltshire Enterprises Ltd revealed:-

| | £ |
|--------------------------------|--------------------|
| Aggregate Capital and Reserves | 109 |
| Profit/Loss for the year | <u> </u> - |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

7. DEBTORS

| | 2009 | 2008 |
|---------------|----------------|----------------|
| | £ | £ |
| Trade debtors | 334,654 | 516,264 |
| Prepayments | 10,427 | 4,646 |
| Other debtors | 213 | 388 |
| | <u>345,294</u> | <u>521,298</u> |

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

| | | |
|-------------------------------|----------------|----------------|
| Wiltshire County Council loan | 603 | 904 |
| Trade creditors | 101,787 | 78,101 |
| Other creditors | 43,561 | 39,850 |
| Accruals and deferred income | 52,804 | 129,946 |
| | <u>198,755</u> | <u>248,801</u> |

**9. CREDITORS: AMOUNTS FALLING DUE
AFTER MORE THAN ONE YEAR**

| | | |
|-------------------------------|------------|------------|
| Wiltshire County Council loan | <u>301</u> | <u>904</u> |
|-------------------------------|------------|------------|

10. MOVEMENTS ON WILTSHIRE COUNTY COUNCIL LOAN

| | | |
|------------------------------------|------------|--------------|
| Opening balance at 1st April 2008 | 1,808 | 2,109 |
| Less Repayments | 904 | 301 |
| | <u>904</u> | <u>1,808</u> |
| Closing balance at 31st March 2009 | <u>904</u> | <u>1,808</u> |
| | | |
| Repayable within one year | 603 | 904 |
| Repayable after more than one year | 301 | 904 |
| | <u>904</u> | <u>1,808</u> |

COMMUNITY FIRST **NOTES TO THE ACCOUNTS - CONTINUED** **FOR THE YEAR ENDED 31ST MARCH 2009**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|---|----------------------------|--------------------------|---------------------|
| Fund balances as at 31st March 2009 are represented by: | | | |
| Fixed Assets | 154,695 | 19,112 | 173,807 |
| Current Assets | 255,215 | 978,864 | 1,234,079 |
| Creditors: Amounts falling due within one year | (95,148) | (103,607) | (198,755) |
| Creditors: Amounts falling due after more than one year | (301) | - | (301) |
| Total net assets | <u>314,461</u> | <u>894,369</u> | <u>1,208,830</u> |

The balance of £894,369 in restricted funds relates to projects for which funds have been specifically allocated.

Degree of Availability of Unrestricted Funds

| | 2009 £ | 2008 £ |
|--|----------------|----------------|
| Tangible Fixed Assets account for:- This is largely money tied up in property and not available in the short term. | 154,595 | 154,709 |
| Fixed Asset Investments account for:- These are not available in the short term. | <u>100</u> | <u>100</u> |
| | 154,695 | 154,809 |
| Development Reserve accounts for:- This is designated by the trustees as a contingency against the development of new projects and extending the life of the fixed term projects. | 5,000 | 5,000 |
| Building Reserve accounts for:- This is provided as a contingency against major repairs. | 27,000 | 15,000 |
| Balance | <u>127,766</u> | <u>155,412</u> |
| Therefore funds readily available for general purposes amount to :- (See Reserves Policy note 12) | <u>159,766</u> | <u>175,412</u> |
| | <u>314,461</u> | <u>330,221</u> |

12. RESERVES POLICY

Community First aims to have total cash from reserves on the General Purpose Fund equivalent to not less than two months and not more than three months unrestricted operating costs to cover late payment or the loss of grant funding and to ensure the ongoing provision of services.

Note 11 reveals available reserves of £159,766 which is the equivalent of 2.5 months. See also the financial review in the Trustees' Report at page 9.

COMMUNITY FIRST **NOTES TO THE ACCOUNTS - CONTINUED** **FOR THE YEAR ENDED 31ST MARCH 2009**

13. SUMMARY OF UNRESTRICTED FUNDS

| | General | Develop- ment Reserve | Building Reserve | Revalu- ation Reserve | Total |
|-------------------------------|----------|-----------------------------|---------------------|-----------------------------|----------|
| | £ | £ | £ | £ | £ |
| Balance as at 1st April 2008 | 187,001 | 5,000 | 15,000 | 123,220 | 330,221 |
| Net Incoming Resources | (10,066) | - | - | - | (10,066) |
| Transfer Between Funds | (17,694) | - | 12,000 | - | (5,694) |
| Balance as at 31st March 2009 | 159,241 | 5,000 | 27,000 | 123,220 | 314,461 |

14. SUMMARY OF RESTRICTED FUNDS

| | Balance at 1st April 2008 £ | Movement In Resources | | Transfer Between Funds £ | Balance at 31st March 2009 £ |
|----------------------------------|--------------------------------------|--------------------------|---------------|-----------------------------------|---------------------------------------|
| | | Incoming £ | Outgoing £ | | |
| Business Grants & Loan Fund (i) | 77,997 | 19,519 | 34,639 | | 62,877 |
| Collaboration Benefits (ii) | - | 7,900 | - | | 7,900 |
| Community Support (iii) | 12,412 | - | 21,507 | 9,095 | - |
| Credit Union Loan Fund | 10,773 | 124 | 795 | | 10,102 |
| Credit Unions | 33,027 | 79,296 | 57,384 | | 54,939 |
| DART Partnership | 41,570 | 55,307 | 94,973 | | 1,904 |
| Fit Together (iv) | 7,028 | 114,221 | 101,868 | | 19,381 |
| Landfill Communities Fund Grants | 527,754 | 537,922 | 697,238 | | 368,438 |
| Link Grant Fund (v) | 104,302 | 50,920 | 40,900 | (7,334) | 106,988 |
| Link Schemes (v) | 4,910 | 91,233 | 103,477 | 7,334 | - |
| Parish Plans (vi) | 20,186 | (10,149) | 1,000 | | 9,037 |
| Plain Action (vii) | - | 29,694 | 29,694 | | - |
| Rural Housing | 28,278 | 44,501 | 53,810 | | 18,969 |
| Rural Renaissance | - | 28,152 | 28,152 | | - |
| Store is the Core | (10,051) | 199,291 | 188,958 | | 282 |
| Sustain The Plain (STP) (viii) | 4,413 | 24,125 | 25,137 | (3,401) | - |
| The Solve Fund | 18,674 | 61,944 | 51,251 | | 29,367 |
| Village Hall Grants Fund | 14,847 | 1,831 | 447 | | 16,231 |
| Village Shop Scheme | (3,409) | 65,157 | 60,270 | | 1,478 |
| Wheels to Work | 39,348 | 57,717 | 87,679 | | 9,386 |
| Wiltshire MoneyLine (ix) | 90,013 | 85,735 | 137,267 | | 38,481 |
| | 1,022,072 | 1,544,440 | 1,816,446 | 5,694 | 755,760 |
| Youth Action Wiltshire (x) | | | | | |
| Young Carers | 94,247 | 24,820 | 52,045 | | 67,022 |
| Youth Projects | 4,149 | 30,972 | 21,898 | | 13,223 |
| Get Kicking | (4,493) | 1,145 | 5,391 | 8,739 | - |
| General | 79,959 | 14,409 | 27,265 | (8,739) | 58,364 |
| | 1,195,934 | 1,615,786 | 1,923,045 | 5,694 | 894,369 |

Notes to Restricted Funds

- (i) Five loans amounting to £18,087 were made during the year. Two loans are repayable over one year and three over three years.
- (ii) This is a three year programme funded by ACRE under which we are a Programme Associate supporting clusters of parish organisations to work together on a collaborative basis.
- (iii) Funding was unobtainable and the project ceased in May 2008. There was a net deficit of £9,095 which was met from General Reserves.
- (iv) We are the project co-ordinator in the partnership which is sponsored by Sport England. It is for an initial period of three years and aims to strengthen rural communities through sport and active recreation.
- (v) Funders have agreed that £7,334 can be transferred from the Link Grant Fund to Link Schemes.
- (vi) Under the terms of the funding agreement, £10,149 relating to the previous year was repaid to the funder.
- (vii) This is a six year programme covering the Salisbury Plain area. Funding of £2.5m is provided by the EU and DEFRA, Community First will receive £539,000 over six years.
- (viii) The project ended in September 2008 and a surplus of £3,401 was transferred to General Reserves.
- (ix) This project is funded by the Department of Work and Pensions and provides loan finance to financially disadvantaged people living in Wiltshire.
- (x) Youth Action Wiltshire merged with Community First on 1st January 2009. The opening balances are those as at the date of the merger. Under Charity Law provisions, all of the opening reserves are deemed to be restricted.

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

15. DONATIONS AND GIFTS

Included under this heading is the following income:-

| | 2009 | 2008 |
|---|------|-------|
| | £ | £ |
| Unrestricted Funds | | |
| Cooper Tire & Rubber Company | - | 9,900 |
| | - | 9,900 |
| Restricted Funds | | |
| Cooper Tire & Rubber Company - The Solve Fund | - | 3,300 |

16. LEASING COMMITMENTS

The company has the following commitments under operating leases, payable within the next 12 months:

| | Office Equipment £ |
|--------------------------------------|--------------------------|
| Leases expiring in one to five years | 4,319 |

17. INDEMNITY INSURANCE

The company has in place a professional indemnity insurance covering losses arising from neglect or defaults of officers or employees.

| | 2009 | 2008 |
|---------------|------|------|
| | £ | £ |
| Premiums cost | 755 | 755 |

18. RELATED PARTY TRANSACTIONS

Various trustees, officers and employees (and members of their families) of Community First, have in their personal capacities, links with organisations which to some degree either fund or are funded by Community First. This is a large, diverse organisation reaching into the community and links are inevitable.

The trustees monitor these links and the company secretary maintains a register of declared interests in order to foster a policy of transparency. The trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the charity's. Inspection of the register can be arranged by contacting the company secretary.

19. AUDITOR'S OTHER SERVICES

In common with many other charities of this size, the trustees use the auditors to assist with the preparation of payroll and VAT returns.

**COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009**

20. GRANTS PAYABLE

| | £ | 2009 £ | 2008 £ |
|--|---|-----------|-----------|
| During the year the following institutional grants were made:- | | | |

Community Transport Grants

These grants were awarded to increase the capacity of local community transport groups to deliver services in their area:

| | | |
|-----------------------------|---|-----|
| 1 grant of less than £1,000 | - | 275 |
|-----------------------------|---|-----|

Link Good Neighbour Scheme Grants

These grants were awarded to provide transport and other services to local people in need:

| | | | |
|----------------------------------|--------------|--------|--------|
| Amesbury | 1,800 | | |
| Calne | 2,600 | | |
| Chippenham | 2,600 | | |
| Durrington & District | 1,800 | | |
| Malmesbury | 1,800 | | |
| Tisbury | 1,300 | | |
| Trowbridge | 1,300 | | |
| Westbury | 1,800 | | |
| Wilton & District | 1,300 | | |
| 16 other grants less than £1,000 | <u>7,120</u> | 23,420 | 25,543 |

North Wiltshire District Council Grants To Link Good Neighbour Schemes

| | | | |
|---------------------------------|--------------|--------|-------|
| Calne | 2,600 | | |
| Chippenham | 2,600 | | |
| Malmesbury | 1,800 | | |
| 6 other grants less than £1,000 | <u>3,150</u> | 10,150 | 9,600 |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

20. GRANTS PAYABLE CONTINUED

| | | 2009 | 2008 |
|--|--------------|---------|---------|
| | £ | £ | £ |
| Landfill Communities Fund Grants | | | |
| These grants were awarded to assist community groups and voluntary organisations to improve their local environment: | | | |
| Action for the River Kennet | 5,806 | | |
| Alderton Village Hall | 9,750 | | |
| Bishops Cannings PC | 19,500 | | |
| Bremhill Village Hall | 7,000 | | |
| Broad Hinton Village Hall | 29,250 | | |
| Calne Without PC | 13,743 | | |
| Castlefields Canal & River Park | 19,350 | | |
| Chippenham Town Bowls Club | 8,775 | | |
| Clyffe Pypard VHM | 11,500 | | |
| Cricklade Town Council | 9,170 | | |
| Dilton Marsh Memorial Hall Fund | 10,800 | | |
| Enford Recreation Ground & Village Hall | 24,375 | | |
| Friends of Athelstan Museum | 35,000 | | |
| Friends of Urchfont Garden | 9,500 | | |
| Highworth Recreation Centre | 2,500 | | |
| Hook PC | 4,500 | | |
| Kennet Valley Hall RC | 16,575 | | |
| Kington Langley PC | 6,825 | | |
| Lawn (Swindon) Community Association | 20,000 | | |
| LEAVES | 5,264 | | |
| Lyneham & Bradenstoke PC | 74,062 | | |
| Malmesbury Youth FC | 19,500 | | |
| Mere PC | 9,110 | | |
| North Bradley Peace Memorial Trust | 9,750 | | |
| Pangbourne PC | 4,500 | | |
| Poulshot Village Hall | 25,000 | | |
| Rowde PC | 10,000 | | |
| Salisbury Sea Cadet Unit | 19,500 | | |
| Seend Community Centre | 19,500 | | |
| Shalbourne Village Hall | 7,000 | | |
| South Cerney PC | 11,700 | | |
| Stanton Fitzwarren PC | 19,500 | | |
| The Radnor Hall | 12,000 | | |
| Urchfont Village Hall | 25,000 | | |
| Wilts Archaeological & Natural History Society | 34,255 | | |
| Wiltshire North Guiding Centre | 8,775 | | |
| Wiltshire Scout Council | 19,500 | | |
| Wootton Bassett Town Council | 5,000 | | |
| Wootton Rivers Village Hall | 3,000 | | |
| Yatton Keynell Recreation Association | 19,890 | | |
| 14 other grants less than £1,000 | <u>5,720</u> | 631,445 | 463,173 |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

20. GRANTS PAYABLE CONTINUED

| | | 2009 | 2008 |
|--|--------------|--------|--------|
| | £ | £ | £ |
| Parish Plans | | | |
| These grants were awarded to facilitate the preparation of Parish Plans: | | | |
| 2 grants of less than £1000 were paid | | 1,000 | 20,650 |
| Solve | | | |
| These grants were given for new projects or new initiatives within existing projects and relate to Community Grants, Small Village Hall Grants, grants under Sustain The Plain programmes and Rural Community Transport Initiatives: | | | |
| Community Grants | | | |
| 23 grants less than £1,000 | 7,282 | | |
| Sustain The Plain Grants | | | |
| 2nd Amesbury Brownies | 1,699 | | |
| Army Welfare Service Community Support | 3,000 | | |
| Collingbourne Ducis Village Hall Trust | 2,900 | | |
| Collingbourne Kingston PC | 3,172 | | |
| Devizes Carnival Committee | 1,000 | | |
| Friends of Urchfont Garden | 1,000 | | |
| Friends of Warminster | 3,250 | | |
| Kingsway Short Mat Bowls Club | 1,000 | | |
| Larkhill Primary School PTA | 1,119 | | |
| Parish Council of Collingbourne Ducis | 2,000 | | |
| Pewsey & District Carnival Committee | 2,000 | | |
| Redhone Community Trust | 3,000 | | |
| Shipton Bellringer Rams | 2,000 | | |
| The Warminster United Church | 1,500 | | |
| Warminster Community Transport | 1,800 | | |
| 5 other grants less than £1,000 | <u>3,348</u> | 33,788 | |
| Community Transport Grants | | | |
| 6 grants less than £1,000 | <u>2,249</u> | 43,319 | 57,171 |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

20. GRANTS PAYABLE CONTINUED

| | | | 2009 | 2008 |
|---|-------|--------|--------|------|
| | | £ | £ | £ |
| Store is the Core | | | | |
| Grants made to Community Shops: | | | | |
| Broadwindsor Stores | 1,560 | | | |
| St Martins Store | 3,173 | | | |
| 1 grant under £1,000 | 570 | 5,303 | | |
| | | | | |
| Grants made to independents: | | | | |
| Abbey Stores | 5,000 | | | |
| Bathford Village Shop | 1,003 | | | |
| Chideock Post Office & Stores | 3,410 | | | |
| Clealls Stores | 4,495 | | | |
| Cromhall Village Shop | 2,063 | | | |
| Galleon Stores | 3,569 | | | |
| Hambury Stores | 4,868 | | | |
| Hansfords Ltd | 3,560 | | | |
| Holberton Village Stores | 5,000 | | | |
| Kennford Post Office and Stores | 2,415 | | | |
| Lewannick Post Office | 4,994 | | | |
| Long Sutton Stores | 2,268 | | | |
| Maiden Bradley Village Shop Association | 5,000 | | | |
| St Breward Stores | 4,667 | | | |
| St Tudy Post Office & Stores | 5,000 | | | |
| Stoke Cannon Post Office & Stores | 2,302 | | | |
| Stoke Climsland Post Office & Stores | 1,719 | | | |
| The Stores | 1,317 | | | |
| Wellow Village Shop Association | 1,023 | | | |
| Whitstone Village Stores | 5,000 | | | |
| Winsford Stores | 3,380 | | | |
| Winterbourne Gunner Post Office & Store | 5,000 | 77,053 | 82,356 | - |

Wiltshire MoneyLine

Loans are advanced to financially disadvantaged people living in Wiltshire. The scheme is funded by the Department for Work and Pensions and commenced in October 2007.

| | | |
|------------------------------|--------|--------|
| 174 loans have been advanced | 95,961 | 50,743 |
|------------------------------|--------|--------|

Business Grants & Loan Fund (previously Village Shop Scheme)

Grants and loans are extended to Village Shops with a view to facilitating the setting up of new shops or supporting the continued existence of existing shops, and to small rural enterprises that are privately and independently owned and operated, and which provide a benefit to the local community.

| | | | |
|--|--------|----------------|----------------|
| All Cannings Community Store Association Ltd | 8,500 | | |
| Apples and Pairs Ltd | 10,000 | | |
| Bethan Sheff Pottery | 1,400 | | |
| Generation Sports and Cycles | 10,000 | | |
| Sutton Benger Post Office | 367 | 30,267 | 32,450 |
| | | <u>917,918</u> | <u>659,605</u> |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

21. ANALYSIS OF UNRESTRICTED FUNDS INCOME & EXPENDITURE

| | Notes | 2009 | 2008 |
|--|-------|-----------------|----------------|
| | | £ | £ |
| INCOME | | | |
| GRANTS | | | |
| DEFRA | | 87,052 | 112,996 |
| ChangeUp | | - | 8,000 |
| Wiltshire County Council | | 69,391 | 71,143 |
| Borough & District Councils | | 52,228 | 51,369 |
| | | <u>208,671</u> | <u>243,508</u> |
| DONATIONS AND GIFTS | 15 | 5,476 | 15,132 |
| MEMBERSHIP FEES | | 6,095 | 6,102 |
| BANK INTEREST RECEIVED | | 9,516 | 18,105 |
| OTHER INCOME | | | |
| Expenses Recovered | | - | 4,350 |
| Overheads Recovered | | 50,154 | 47,198 |
| Rents & Room Hire | | 85,020 | 74,377 |
| Management Fees | | 269,692 | 247,002 |
| Advertising Income | | 8,142 | 7,652 |
| Other Earned Income | | 143,563 | 99,487 |
| Insurance Administration Fees | | 58,021 | 44,961 |
| | | <u>614,592</u> | <u>525,027</u> |
| | | <u>844,350</u> | <u>807,874</u> |
| EXPENDITURE | 22 | | |
| Fundraising & Publicity Costs | | 88,229 | 64,803 |
| Charitable Activities | | | |
| Cost of Activities | | 463,093 | 364,661 |
| Support Costs | | 241,283 | 254,425 |
| Governance Costs | | <u>61,811</u> | <u>55,275</u> |
| NET INCOMING/(OUTGOING) RESOURCES | | <u>(10,066)</u> | <u>68,710</u> |

**COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009**

22. FURTHER ANALYSIS OF UNRESTRICTED FUNDS EXPENDITURE

| | 2009 | | | | | 2008 | | | | |
|---|---------------|-----------|-----------------------|---------------|------------------|---------------|-----------|-----------------------|---------------|------------------|
| | Fundraising & | | Charitable Activities | | Governance Costs | Fundraising & | | Charitable Activities | | Governance Costs |
| | Total | Publicity | Cost of Activities | Support Costs | | Total | Publicity | Cost of Activities | Support Costs | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Salaries | 452,687 | 45,540 | 313,699 | 54,874 | 38,574 | 401,370 | 30,380 | 281,788 | 52,466 | 36,736 |
| Employers National Insurance | 37,351 | 3,438 | 26,952 | 3,898 | 3,063 | 32,647 | 2,485 | 23,416 | 3,778 | 2,968 |
| Superannuation | 65,933 | 7,109 | 43,029 | 9,264 | 6,531 | 53,424 | 4,748 | 36,731 | 7,033 | 4,912 |
| Recruitment Expenses | 1,906 | - | 1,906 | - | - | 8,284 | - | 2,056 | 6,228 | - |
| Staff Training | 4,227 | - | 825 | 3,402 | - | 2,134 | 145 | 148 | 1,841 | - |
| Reception Cover | 1,535 | - | - | 860 | 675 | 4,509 | - | - | 4,509 | - |
| Travel and Subsistence | 10,115 | 608 | 5,850 | 3,657 | - | 9,482 | 853 | 5,657 | 2,972 | - |
| Consultancy Fees | 52,498 | - | 51,078 | 1,420 | - | 3,539 | - | 1,344 | 2,195 | - |
| Beneficiary Training | 42 | - | 42 | - | - | 22 | - | 22 | - | - |
| Internal Management Fees | 62,970 | 8,501 | - | 54,469 | - | 56,084 | 5,289 | - | 50,795 | - |
| Internal Overhead Expenses | 19,890 | 2,700 | - | 17,190 | - | 17,538 | 1,746 | - | 15,792 | - |
| Premises - Rent, Rates and Room Hire | 31,915 | 5,469 | - | 26,446 | - | 26,239 | 2,196 | - | 24,043 | - |
| - Repairs, Maintenance and Cleaning | 6,487 | - | - | 6,487 | - | 14,000 | - | - | 14,000 | - |
| - Fuel, Light and Heating | 6,275 | - | - | 6,275 | - | 5,334 | - | - | 5,334 | - |
| Insurance | 4,425 | - | - | 4,425 | - | 4,437 | - | - | 4,437 | - |
| Trustees Expenses | 1,074 | - | - | - | 1,074 | 1,387 | - | - | - | 1,387 |
| Repairs, Maintenance and Purchases of Equipment | 13,296 | - | 2,187 | 11,109 | - | 15,477 | 917 | 1,062 | 13,498 | - |
| Printing, Photocopying and Stationery | 4,314 | 208 | 6,030 | (1,924) | - | 6,687 | 148 | 5,281 | 1,258 | - |
| Postage and Telephone | 12,040 | 247 | 4,772 | 7,021 | - | 11,737 | 14 | 2,681 | 9,042 | - |
| Books and Publications | 484 | - | 123 | 361 | - | 590 | 258 | 74 | 258 | - |
| Newsletters, Annual Review and Publicity | 14,252 | 14,252 | - | - | - | 14,492 | 14,492 | - | - | - |
| Subscriptions | 7,210 | 77 | 535 | 6,598 | - | 7,740 | 129 | - | 7,611 | - |
| Conferences and Seminars | 6,268 | 80 | 2,684 | 3,504 | - | 9,475 | 1,003 | 2,435 | 6,037 | - |
| Audit and Accountancy | 10,051 | - | - | - | 10,051 | 8,970 | - | - | - | 8,970 |
| Legal and Professional | 2,227 | - | - | 384 | 1,843 | 750 | - | - | 448 | 302 |
| Insurance Fees Paid to other RCC's | 3,381 | - | 3,381 | - | - | 1,966 | - | 1,966 | - | - |
| ChangeUp | - | - | - | - | - | 279 | - | - | 279 | - |
| Disallowed VAT Input Tax | 16,151 | - | - | 16,151 | - | 15,073 | - | - | 15,073 | - |
| Loan Interest | 22 | - | - | 22 | - | 120 | - | - | 120 | - |
| Bank Charges | 242 | - | - | 242 | - | 82 | - | - | 82 | - |
| Depreciation | 5,148 | - | - | 5,148 | - | 5,296 | - | - | 5,296 | - |
| | 854,416 | 88,229 | 463,093 | 241,283 | 61,811 | 739,164 | 64,803 | 364,661 | 254,425 | 55,275 |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

23. ANALYSIS OF RESTRICTED FUNDS INCOME & EXPENDITURE

| | Notes | 2009 | 2008 |
|--|-------|------------------|------------------|
| | | £ | £ |
| INCOME | | | |
| GRANTS | | | |
| DEFRA | | (10,150) | 149,006 |
| SWRDA | | 227,443 | 182,067 |
| Wiltshire County Council | | 282,521 | 297,775 |
| Borough & District Councils | | 101,101 | 94,808 |
| Housing Corporations | | 70,067 | 44,349 |
| Tudor Trust | | 20,000 | 20,000 |
| Friends Provident Foundation | | 38,000 | 38,000 |
| Landfill Tax Credits | | 516,431 | 587,727 |
| Primary Care Trusts | | 39,705 | 24,135 |
| RWE Npower | | - | 10,000 |
| South Coast Money Line | | 17,260 | 152,820 |
| Sport England | | 61,158 | - |
| Big Lottery Fund | | 23,866 | 7,500 |
| ACRE Capacity Builders | | 7,900 | - |
| | | <u>1,395,302</u> | <u>1,608,187</u> |
| DONATIONS AND GIFTS | 15 | 10,970 | 4,415 |
| BANK INTEREST RECEIVED | | 37,041 | 31,603 |
| OTHER INCOME | | | |
| Expenses Recovered | | 3,375 | 8,498 |
| Other Miscellaneous Income | | 169,098 | 70,310 |
| | | <u>172,473</u> | <u>78,808</u> |
| | | <u>1,615,786</u> | <u>1,723,013</u> |
| EXPENDITURE | 24 | | |
| Grants Payable | | 917,918 | 659,605 |
| Fundraising & Publicity Costs | | 10,979 | - |
| Charitable Activities | | | |
| Cost of Activities | | 743,650 | 633,465 |
| Support Costs | | 250,498 | 234,581 |
| | | <u>1,923,045</u> | <u>1,527,651</u> |
| NET INCOMING/(OUTGOING) RESOURCES | | <u>(307,259)</u> | <u>195,362</u> |

**COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009**

24. FURTHER ANALYSIS OF RESTRICTED FUNDS EXPENDITURE

| | 2009 | | | | 2008 | | | | |
|---|------------|------------------------|---------------------------|----------------------------|-----------------------|------------|------------------------|----------------------------|-----------------------|
| | Total £ | Grants Payable £ | Fundraising Costs £ | Cost Of Activities £ | Support Costs £ | Total £ | Grants Payable £ | Cost Of Activities £ | Support Costs £ |
| Salaries | 326,092 | - | 3,890 | 313,917 | 8,285 | 298,363 | - | 298,363 | - |
| Employers National Insurance | 22,034 | - | 334 | 20,989 | 711 | 19,316 | - | 19,316 | - |
| Superannuation | 59,458 | - | 78 | 58,033 | 1,347 | 46,632 | - | 46,632 | - |
| Recruitment Expenses | 861 | - | - | 861 | - | 36 | - | 36 | - |
| Staff Training | 819 | - | - | 819 | - | 3,520 | - | 3,520 | - |
| Travel and Subsistence | 14,104 | - | - | 14,104 | - | 15,433 | - | 15,433 | - |
| Volunteer Training & Expenses | 2,453 | - | - | 2,453 | - | - | - | - | - |
| Consultancy Fees | 108,270 | - | - | 108,270 | - | 91,299 | - | 91,299 | - |
| Beneficiary Expenses | 101 | - | - | 101 | - | 2,119 | - | 2,119 | - |
| Beneficiary Training | 2,881 | - | - | 2,881 | - | 3,466 | - | 3,466 | - |
| Internal Management Fees | 171,555 | - | 673 | - | 170,882 | 167,062 | - | - | 167,062 |
| Premises - Rent, Rates and Room Hire | 41,351 | - | - | - | 41,351 | 39,893 | - | - | 39,893 |
| Repairs, Maintenance and Purchases of Equipment | 48,862 | - | - | 48,862 | - | 39,562 | - | 39,562 | - |
| Printing, Photocopying & Stationery | 15,536 | - | 113 | 14,952 | 471 | 9,024 | - | 9,024 | - |
| Postage and Telephone | 7,558 | - | 22 | 7,463 | 73 | 5,806 | - | 5,806 | - |
| Publications and Publicity | 9,361 | - | 68 | 9,293 | - | 14,602 | - | 14,602 | - |
| Subscriptions | 2,393 | - | 87 | 2,306 | - | 395 | - | 395 | - |
| Conferences and Seminars | 3,558 | - | - | 3,558 | - | 5,538 | - | 5,538 | - |
| Overhead Expenses | 26,430 | - | 306 | - | 26,124 | 27,626 | - | - | 27,626 |
| Other Project Costs | 110,270 | - | 3,033 | 107,237 | - | 67,048 | - | 67,048 | - |
| Audit & Accountancy, Legal & Professional Fees | 315 | - | 155 | - | 160 | - | - | - | - |
| Entrust and Other Fees | 25,787 | - | 2,220 | 23,567 | - | 11,306 | - | 11,306 | - |
| Bank Charges | 157 | - | - | - | 157 | - | - | - | - |
| Depreciation | 4,921 | - | - | 3,984 | 937 | - | - | - | - |
| Grants Paid | 917,918 | 917,918 | - | - | - | 659,605 | 659,605 | - | - |
| | 1,923,045 | 917,918 | 10,979 | 743,650 | 250,498 | 1,527,651 | 659,605 | 633,465 | 234,581 |

COMMUNITY FIRST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2009

25. ACQUISITION OF YOUTH ACTION WILTSHIRE

As described in the Trustees Report, the merger between Community First and Youth Action Wiltshire was formerly approved at the AGM in October 2008. On 1st January 2009 this merger took place and has been disclosed in the accounts using Acquisition Accounting Methods. Assets and liabilities of Youth Action Wiltshire were valued as follows:

| | Book Values Immediately Prior To Acquisition £ | Fair Values At Date Of Acquisition £ |
|--|---|---|
| Tangible Fixed Assets | 9,000 | 9,000 |
| Debtors | 33,739 | 33,739 |
| Cash at Bank and in Hand | 172,454 | 172,454 |
| | <hr/> 215,193 | <hr/> 215,193 |
| CREDITORS - Amounts falling due within one year | 41,331 | 41,331 |
| | <hr/> 173,862 | <hr/> 173,862 |
| | <hr/> <hr/> | <hr/> <hr/> |

COMMUNITY FIRST **NOTES TO THE ACCOUNTS - CONTINUED** **FOR THE YEAR ENDED 31ST MARCH 2009**

26. YOUTH ACTION WILTSHIRE

The Income and Expenditure Account for the acquired company, Youth Action Wiltshire, for the 10 months preceding the date of acquisition is shown below:

YOUTH ACTION WILTSHIRE **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE TEN MONTHS ENDED 31ST DECEMBER 2008**

| | Unrestricted Funds £ | Restricted Funds £ | December 2008 Total £ | February 2008 Total £ |
|--|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND EXPENDITURE ACCOUNT | | | | |
| Incoming Resources From Generated Funds | | | | |
| <i>Voluntary Income</i> | | | | |
| Donations and Gifts | 29,772 | 21,956 | 51,728 | 135,326 |
| Affiliation Fees | - | 3,232 | 3,232 | 4,906 |
| Activities for Generating Funds | 65,000 | 24,137 | 89,137 | 51,213 |
| <i>Investment Income</i> | | | | |
| Bank and Deposit Interest | 1,963 | - | 1,963 | 1,687 |
| Incoming Resources From Charitable Activities: | | | | |
| Grants and Contracts re Provision of Services | - | 199,134 | 199,134 | 175,311 |
| Total Incoming Resources | 96,735 | 248,459 | 345,194 | 368,443 |
| RESOURCES EXPENDED | | | | |
| Costs of Generating Funds | | | | |
| <i>Costs of generating voluntary income</i> | - | - | - | 15,382 |
| <i>Fundraising costs</i> | 19,261 | 1,154 | 20,415 | 8,334 |
| Charitable Activities | | | | |
| <i>Cost of activities in furtherance of the Charity's objects</i> | 3,738 | 205,766 | 209,504 | 203,959 |
| <i>Support Costs</i> | 29,579 | - | 29,579 | 68,590 |
| Governance Costs | 7,470 | - | 7,470 | 10,619 |
| Total Resources Expended | 60,048 | 206,920 | 266,968 | 306,884 |
| Net Incoming/(Outgoing) Resources before Transfers and Net Income/(Expenditure) for the period | 36,687 | 41,539 | 78,226 | 61,559 |
| Net Incoming/(Outgoing) Resources for Year and Net Movement in Funds | 36,687 | 41,539 | 78,226 | 61,559 |
| Balance Brought Forward at 1st March 2008 | 30,272 | 65,364 | 95,636 | 34,077 |
| Balance Carried Forward at 31st December 2008 | 66,959 | 106,903 | 173,862 | 95,636 |

The February 2008 figures cover the twelve months ended 29th February 2008.

ABBREVIATIONS and ACRONYMS

| | |
|--------|---|
| ACRE | Action with Communities in Rural England (the national network of Rural Community Councils) |
| BC | Borough Council |
| BTCV | British Trust for Conservation Volunteers |
| CAB | Citizens Advice Bureau |
| CIB | Charities Information Bureau |
| CRISP | Community Regeneration in the Southwest Partnership |
| CVS | Council for Voluntary Service |
| DART | Delivering Accessibility and Rural Transport |
| DC | District Council |
| DEFRA | Department of the Environment, Food and Rural Affairs |
| DTLR | Department of Transport, Local Government and the Regions |
| ESF | European Social Fund |
| GOSW | Government Office South West |
| KDC | Kennet District Council |
| LEADER | Liaison Entre Actions Development Economie Rurale |
| LSP | Local Strategic Partnership |
| NWDC | North Wiltshire District Council |
| PC | Parish Council |
| RCC | Rural Community Council |
| RDA | Regional Development Agency (also SWERDA) |
| RTP | Rural Transport Partnership (also W RTP) |
| SBC | Swindon Borough Council |
| SLA | Service Level Agreement |
| SDC | Salisbury District Council |
| SWAN | South West Acre Network (the regional network of RCCs) |
| SWRDA | South West England Regional Development Agency (also RDA) |
| VHAS | Village Halls Advisory Service |
| WALC | Wiltshire Association of Local Councils |
| WCC | Wiltshire County Council |
| WCF | Wiltshire Community Foundation |
| W RTP | Wiltshire Rural Transport Partnership (also RTP) |
| WSB | Wiltshire Strategic Board |
| WWDC | West Wiltshire District Council |