



1 Income and Expenditure Account

	Year To 31 Mar 09		Year To 31 Mar 08	
	£	£	£	£
Income:				
Big Lottery Fund Grant		-		9,820.00
SGC Grants		3,074.63		4,898.93
BSTC Grants		1,890.47		468.75
Donations Received & In Kind		828.84		142.05
Interest Received		77.71		57.27
		<u>5,871.65</u>		<u>15,387.00</u>
Expenditure:				
Room Rental Expenses	150.00		90.00	
Depreciation Expenses	102.32		102.32	
Work Day & Event Expenses	286.12		246.00	
BTCV Expenses (including insurances)	214.21		35.00	
Website Expenses	31.98		79.99	
Big Lottery Fund - Path Improvements Expenses	5,754.33		940.00	
Big Lottery Fund - Nature & Orienteering Trail Expenses	3,536.88		392.60	
Big Lottery Fund - Community Wildflower Planting	207.00		293.14	
Big Lottery Fund - Education Material Expenses	860.00		50.00	
Big Lottery Fund - Events with an Ecologist Expenses	-		211.50	
Big Lottery Fund - Guided Walks Expenses	599.25		410.00	
Big Lottery Fund - Promotional Materials Expenses	-		256.74	
Big Lottery Fund - Display Boards Expenses	386.56		-	
Provision for Hedge Laying	800.00		-	
Provision for Tool Store Training & Building	645.00		-	
Tools Expenses	553.27		883.83	
Provision For Tool Shed Expenses	-		(854.96)	
Provision For Breathing Spaces Spending	(11,035.12)		11,035.12	
Other Expenses	914.00		470.00	
		<u>(4,005.80)</u>		<u>(14,641.28)</u>
Excess/(Shortfall) of Income Over Expenditure		<u>£1,865.85</u>		<u>£745.72</u>

**2 Balance Sheet**

	31 Mar 09			31 Mar 08		
	£	£	£	£	£	£
Fixed Assets:						
Fixed Assets			938.22			938.22
Depreciation Reserve			(222.61)			(120.29)
			<u>715.61</u>			<u>817.93</u>
Current Assets:						
Debtors		1,500.00			4,652.93	
Petty Cash	28.13			-		
Current Account	1,957.41			967.50		
Savings Account	<u>231.48</u>			<u>7,053.89</u>		
Total of Bank Accounts		<u>2,217.02</u>			<u>8,021.39</u>	
Total Current Assets		<u>3,717.02</u>			<u>12,674.32</u>	
Less: Current Liabilities						
Creditors	(392.17)			(1,469.64)		
Provision for Tool Store Training & Building	(387.12)			-		
Provision for Hedge Laying	(800.00)			-		
Provision For Breathing Spaces Spending	-			(11,035.12)		
Total Current Liabilities		<u>(1,579.29)</u>			<u>(12,504.76)</u>	
Net Current Assets			<u>2,137.73</u>			<u>169.56</u>
Net Assets			<u>£2,853.34</u>			<u>£987.49</u>
Representing:			£			£
Accumulated Fund						
Balance Brought Forward			987.49			241.77
Excess/(Shortfall) of Income Over Expenditure			<u>1,865.85</u>			<u>745.72</u>
Balance Carried Forward			<u>£2,853.34</u>			<u>£987.49</u>



3 Grants & Related Expenses

Grants from public bodies are recognised as income in the accounts in the year in which a firm commitment to pay them to the group is received. The associated spending is charged as an expense in the year in which the group makes a commitment to pay. When a grant is received in one accounting year but some of it is not spent until another year a provision is made in the year in which the grant is recognised for the remaining spending and this is released in the year in which the expense is charged. This is the reason for the £11,035.12 in last year's and this year's accounts.

3.1 Breathing Places Grant & Related Expenses

All the Breathing Places grant funded activities have now been paid for. Although some individual projects did cost more than the grant that funded them, overall there was a small under spend of the grants which has been absorbed into the general fund. The following table shows for each grant funded project the breakdown of grant received and expensed over the last 2 years and the resultant under or over spend. (NB the apparent under spend on promotional materials has been used to offset the over spend on the display board as it will be used for promotional purposes).

	Total	Path Improvem't	Nature & Orienteering Trail	Education Material	Community Wildflower Planting	Ecologist Events	Guided Walks	Promotional Materials	Display Boards	Tools
	£	£	£	£	£	£	£	£	£	£
Big Lottery Fund	9,820.00	3,347.00	2,947.00	525.00	529.00	176.00	793.00	469.00	153.00	881.00
SGC Match Funding	4,652.93	3,347.33	982.48	0.00	0.00	58.75	264.37	0.00	0.00	0.00
BSTC Match Funding	468.75	0.00	0.00	175.00	0.00	0.00	0.00	0.00	0.00	293.75
Written Off	(468.75)	0.00	0.00	(175.00)	0.00	0.00	0.00	0.00	0.00	(293.75)
Total Grant	14,472.93	6,694.33	3,929.48	525.00	529.00	234.75	1,057.37	469.00	153.00	881.00
Expensed Last Year	(3,437.81)	(940.00)	(392.60)	(50.00)	(293.14)	(211.50)	(410.00)	(256.74)	0.00	(883.83)
Expensed This Year	(10,925.02)	(5,754.33)	(3,536.88)	(441.00)	(207.00)	0.00	(599.25)	0.00	(386.56)	0.00
Under/(Over) Spend	£110.10	£0.00	£0.00	£34.00	£28.86	£23.25	£48.12	£212.26	(£233.56)	(£2.83)



3.2 Other Grants

Other grants from public bodies were:

3.2.1 SGC Grants

	£
SGC revenue grant for insurances from BTCV	190.63
SGC grant for meadow pond project	914.00
SGC grant for tool store training & building	645.00
SGC grant for hedge laying	800.00
SGC grant for beer mats	525.00
	<u>£3,074.63</u>

3.2.2 BSTC Grants

	£
BSTC grant aid	390.47
BSTC annual SLA (payable in May)	1,500.00
	<u>£1,890.47</u>



4 Donations

Thanks to all members who have donated time and effort to the group again this year. This cannot be measured and so is not reflected in the accounts, but without it the group could not function. The figure in the accounts for donations is made up as follows:

	£
Public donations collected in the box at the Ramada Grange Hotel	87.04
Estimated value of free room hire donated by the Ramada Grange Hotel	150.00
Donation from Hannah Watts	10.00
B&Q tool grant	162.80
Value of printing services donated by Rob Williams	419.00
	<u>£828.84</u>

5 Debtors

The £1,500 worth of debtors shown in the accounts is made up entirely of the BSTC Annual SLA which is payable in May.



6 Current Liabilities

Current liabilities consist of creditors and provisions.

The creditors figure relates to items for which the group is committed to pay.

All the provisions in our accounts relate to the amount of grant income received in one accounting year but spent in another. £11,035.12 of the lottery grant received last year wasn't spent until this year so a provision for that amount was created last year and released this year (i.e. a negative expense). Similarly some of the grant received this year for hedge laying and tool training/purchases won't be spent until next year so that amount will be provided for this year and will be released next year.

The amount for current liabilities in the balance sheet consists of the following:

	£
Creditors:	
6 hour walk around the reserve	115.00
3 hour community walk	57.50
3 hour dawn chorus walk	57.50
Tools (bill hooks, lever and bow saws etc)	<u>162.17</u>
	392.17
Provisions:	
Tool store training & building	387.12
Hedge laying	<u>800.00</u>
	<u><u>£1,579.29</u></u>