DORSET COMMUNITY ACTION

England & Wales · Charity number 1060910

Details

Status	Registered
Legal form	Charitable company
Company number	03320011
Registered	1997-02-24
Register	View on the Charity Commission register

Contact

Address	Dorset Community Action The Little Keep Barrack Road Dorchester Dorset DT1 1SQ
Phone	01305250921
Email	info@dorsetcommunityaction.org.uk
Website	www.dorsetcommunityaction.org.uk

Activities

Objects: 1) TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN THE ADMINISTRATIVE COUNTY OF DORSET AS CONSTITUTED IN MARCH 1997 BY ASSISTING THE WORK OF STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATIONS ENGAGED IN ADVANCING EDUCATION, PROTECTION OF HEALTH, RELIEVING POVERTY, DISTRESS OR SICKNESS OR IN PURSUING ANY OTHER CHARITABLE PURPOSES. 2) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE SAID PURPOSES AND TO THAT END BRING TOGETHER IN COUNCIL REPRESENTATIVES OF THE AUTHORITIES AND ORGANISATIONS ENGAGED IN THE FURTHERANCE OF THE SAID PURPOSES WITHIN THE ADMINISTRATIVE COUNTY OF DORSET AS CONSTITUTED IN MARCH 1997.

Activities: Supporting communities and voluntary organisations to deliver better projects and services through advice, training and development work. Working with partners and front line organisations to ensure people and communities in Dorset have access to services. Supporting communities to live more sustainably and better able to cope with environmental and economic challenges together with change.

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Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ADMINISTRATIVE COUNTY OF DORSET
- Bournemouth
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£665,640	£655,100	£277,702	11
2024-03-31	£561,167	£562,303	£267,162	12
2023-03-31	£580,778	£606,856	£268,298	14
2022-03-31	£719,209	£658,830	£294,376	22
2021-03-31	£623,051	£598,884	£233,997	21

Trustees

Name	Role	Appointed
Alexis Ernst		2026-02-18
Donald Edward Nordberg		2025-03-08
Dr Richard James Brind		2026-03-26
Harry William Turner		2025-09-25
Jeffrey Hart		2023-06-29

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DORSET COMMUNITY ACTION

England & Wales - Charity number 1060910

Accounts

Company Registration No. 3320011 (England and Wales)
Charity No. 1060910

Dorset Community Action

(COMPANY LIMITED BY GUARANTEE)

Report of the Trustees

for the year ended
31st MARCH 2025

Dorset Community Action

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CHARITY ADMINISTRATIVE INFORMATION

Directors and Trustees

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Donald Nordberg (Co-opted March 2025) Chair
Aimie Cole
Jeffrey Hart
Robert Watt
Harry Turner (Co-opted Sept 2025)

Simon Wraw (resigned Nov 2024)
Steve Penson (resigned Nov 2024)
Phil Longdin (resigned Jan 2025)
Rebecca Savory Fuller (resigned June 2025)
Christopher Spackman (resigned June 2025)

Chief Executive
Alex Picot

Senior Managers

Camilla Payne	Finance Manager
Paul Seaman	Programme Manager

CHARITY ADMINISTRATIVE INFORMATION (CONTINUED)

Charity Registration Number:	1060910
Company Registration Number:	3320011
VAT Registration Number:	936 6666 78
Company Secretary:	Alex Picot
Principal Address and Registered Office:	The Little Keep Barrack Road Dorchester Dorset DT1 1SQ
Telephone Number:	01305 250921
Website:	www.dorsetcommunityaction.org.uk

Professional Advisors

Independent Examiner:	Miss J A Richardson FCA FCCA DChA 32 Award Road Wimborne Dorset BH21 7NT
Bankers:	National Westminster Bank plc 49 South Street Dorchester Dorset DT1 1DW CCLA Investment Management Ltd COIF Charities Funds 80 Cheapside London EC2V 6DZ

Report of the Trustees for Year Ended 31st March 2025

Change is afoot across our sector – and at Dorset Community Action. While this report focuses on the financial year ended 31 March 2025, we operate in the present, where a grant-based approach to charity funding faces particular challenges. Strained local government finances across the sector are driving DCA and organisations like ours to become nimbler and look for innovative ways to deliver services to our beneficiaries and secure new sources of funding to do so. Our development efforts in the current year have involved emphasising three work streams – community employment, affordable housing, and wellbeing – areas of need where we are working to reduce our reliance on government funding.

As this report details, we are proud of the work we have done in collaboration with Employ My Ability, supporting young people with disabilities to develop skills and work experience and prepare to live fulfilling adult lives. We see scope to widen and deepen such programmes in coming years, as well as similar work we do with adults and young people not in education, employment, or training. New development efforts in housing and wellbeing await clarifications from central government about a) how it plans to extend its housing ambitions into rural areas and small towns and villages, which face different needs and challenges than larger population centres; and b) what changes will arise from the reorganisation of health and social care in the re-conception of Integrated Care Boards, in our region as well as across England.

Our board of trustees has also undergone considerable change. We appointed a new chair, Donald Nordberg, at the very end of the year under review, and we saw the departure of five trustees and recruitment of one other trustee, Harry Turner. Working with the management team, the board intends to pilot DCA through the next phase of its work in supporting communities across Dorset.

Now to the formalities:

The Trustees are pleased to present their report and financial statements for the year ended 31st March 2025. This report is also the Directors' Report, required by Section 415 of the Companies Act 2006. The legal and administrative information set out on pages 1 and 2 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2015.

In considering its future strategy, aims and objectives the Trustees have given due regard to the Charity Commission's guidance on Public Benefit.

Our purposes and activities

It is the mission of Dorset Community Action to encourage and support communities in Dorset into taking action that improves people's lives, particularly of those most disadvantaged. Our organisation is independent and committed to providing high quality information, advice, networking and support

services to community and voluntary organisations of all shapes and sizes. It is our long-term goal to play a significant part in creating strong and sustainable communities across Dorset.

Charitable Objects

The objects of Dorset Community Action, as stated in its Memorandum and Articles of Association, are as follows:

1. To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Dorset and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and communities and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

2. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Our Principles

Work delivered by Dorset Community Action is based on these fundamental principles that are at the heart of the organisation's ethos:

- **Local need at the heart of Community Action** – services are provided where a local need is clearly identified.
- **Inclusion of those most disadvantaged** – services will always be delivered in a way that actively involves those people and groups who are most often excluded.
- **Empowerment of local people and groups** – services will always be delivered in a way that empowers local people and groups to develop their own solutions.
- **Independence to challenge for good** – services will be independent of the public sector enabling advocacy on behalf of local people and groups.
- **Partnership as a positive way forward** – services will always be developed in partnership with local people and groups, and alongside other providers where this best meets the needs identified.

What we achieved in 2024/25

1. VCSE Sector Consultancy and Support Services – providing support, information & service to local third sector organisations.

1.1 ACRE

DCA is a member of the Action with Communities in Rural England (ACRE) network, England's largest grouping of rural community support charities. ACRE and its 38 county-based member organisations, work together to advocate on behalf of rural communities, and support a wide range of community-led initiatives using nationally established good practice. During the year, DCA continued to collect evidence on the challenges our rural communities face, reporting quarterly to ACRE / DEFRA to advocate on their behalf, and to influence national policy.

1.2 Membership

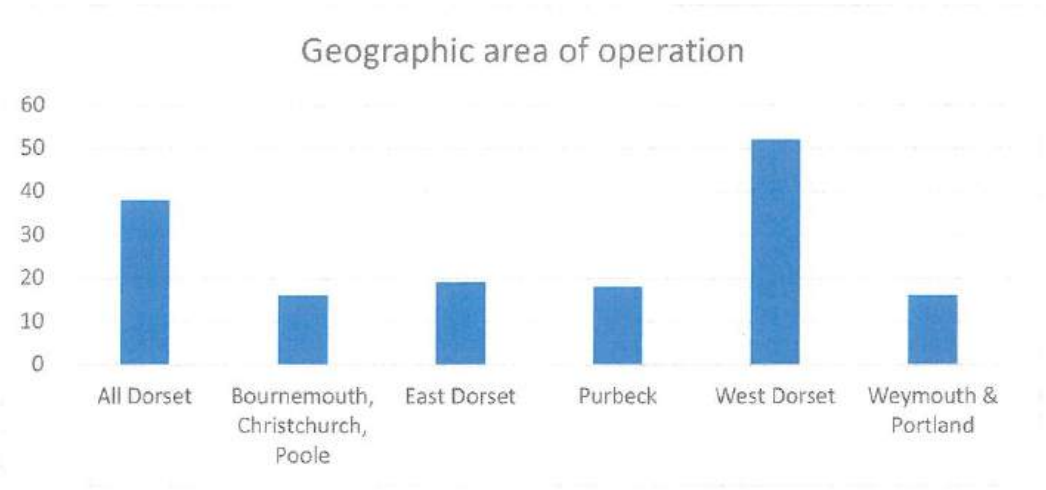
We sent 22 electronic bulletins to our 113 members, each bulletin including funding alerts and sector-specific news. We also sent out 10 e-alerts to our wider 2,424 subscribers. The E bulletin and E Alerts had open rates of 59.7% and 46.9% respectively. Newsletter/email open rate industry average = 19%.

1.3 Consultancy

During 2024/25, Dorset Community Action actively supported **159 organisations** (through phone calls and email support, signposting, online surgeries, advice and organisational health checks, covering:

- Project Management (e.g. evidence of need)
- Recruiting Trustees (e.g. skills auditing)
- Getting & Managing Money (e.g. bid writing advice)
- Managing Communications (e.g. using social media)
- Governance & Trustee Skills (e.g. legal structures, roles and responsibilities)

The geographic area of operation of VCSE groups we supported is given below:



- This year we delivered 11 public training courses, 10 bespoke training courses, three online networking sessions and three events reaching around 200 people.

  Topics included:

  - The "must have" policies – GDPR, Reserves policy, Safeguarding
  - Planning for the longer term
  - Managing a tight budget in difficult circumstances
  - Recruiting trustees
  - Financial systems and accounts
  - Becoming a charitable incorporated organisation (CIO)

- We sent bi-monthly, specialist newsletters for our community spaces, to more than 700 people, giving information, advice & guidance.

- We put on 3 events during the year:

  1. Village Halls event (September 2024). More than 60 people attended the in-person event in West Moors.
  2. Becoming Sustainable (November 2024) event delivered online for 30 people.
  3. Thriving Community Spaces event (March 2025), an in-person event attended by more than 60 people.

2. **Community Employment** – supporting young people across Dorset overcome barriers to employment, education and training. Whether it's through hands-on paid work in garden maintenance, nationally accredited horticulture qualifications, or one-to-one life coaching for those at risk of becoming NEET, our programmes unlock potential, build confidence, and change lives.

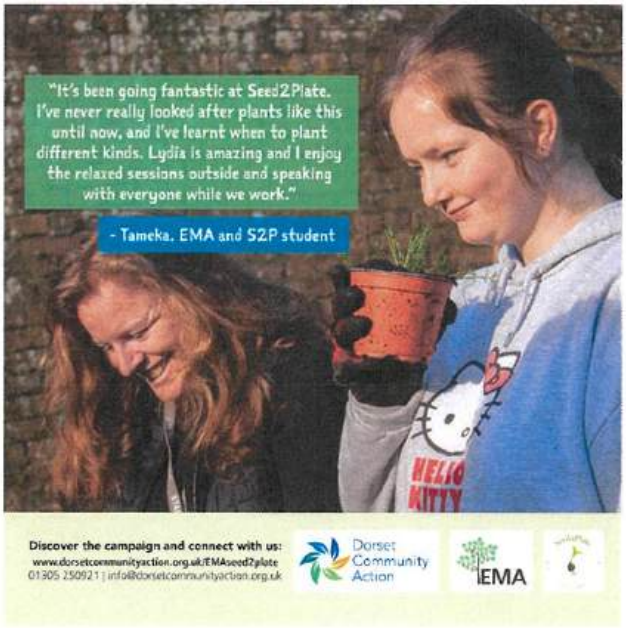
2.1 NOCN (National Open College Network) Level 1 Award Horticulture

DCA worked with partner Employ My Ability on a 12-month National Citizenship Service (NCS) project, transforming an overgrown courtyard garden (Moreton Walled Gardens) into a thriving growing space. The transformation of the garden, horticulture training, and our social / community action NCS projects supported 36 SEND students, resulting in 3 students achieving a NOCN Level 1 Certificate in Horticulture. Students reported enhanced wellbeing through:

- Improved social connection & purpose: helping combat feelings of isolation and loneliness, which are risk factors for mental health problems.
- Physical activity resulting in overall physical health.
- Improved Mental Health outcomes.

To date, we have put 34 people though the NOCN Level 1 Horticulture award. Of these learners, two have gone onto horticulture jobs, two are now studying Royal Horticultural Society (RHS) level 2, two are using the qualification in their current workplace (care homes), and eight now volunteer in a horticulture / gardening setting.

2.2 Dorset Community Action – Supported Employment



Young people with a SEND diagnosis are often overlooked in the workplace, with around 5% of all people with a learning disability currently employed according to the British Association of Supported

Employment (BASE). A lack of employment opportunities across Dorset continues to be a major hurdle for SEND students accessing the job market for the first time.

In response DCA with partner Employ My Ability launched a supported employment pilot, allowing participants to gain hands-on experience in providing garden maintenance services. 'GreenCare' offers various gardening services to the public such as grass cutting, border and shrub maintenance, planting, garden waste collection and disposal. During the year, three participants successfully completing private garden maintenance jobs for older and vulnerable individuals.

2.3 BCP NEET Prevention Programme

Funded by Bournemouth, Christchurch and Poole Council, we delivered NEET prevention programmes, targeting Year 10–11 pupils with risk indicators, including persistent absenteeism, exclusions, EHCP/SEN, or care experience. We offer personalised 1-2-1 development coaching, focusing on emotional literacy, re-engagement with education, employment skills, and alternative pathways. The programme runs across the academic year, into the autumn term, supporting transition into post-16 destinations.

For the 2024/25 Cohort – of 10 referrals who engaged:

- Average coaching session attendance – 71%
- 100% had a September guarantee.
- 80% started at a destination in Sept 25.

3. Community Spaces, Housing & Rural Infrastructure – Across rural Dorset, we work alongside local people, volunteers, and community groups to protect and strengthen the social fabric of village life.

3.1 Rural Housing Enabling (RHE)

We started delivery of our Rural Housing Enabling (RHE) programme. The purpose of the RHE programme is "To boost the supply of new rural affordable housing by providing access to a service that supports landowners and communities identify sites, work with housing associations and local authorities to deliver high quality homes that meet local housing need through small scale schemes." This will be delivered in villages and smaller rural communities (less than 3000 population) through:

1. bringing forward rural exception sites, and first homes exception sites.
2. supporting 100% affordable housing schemes.
3. small S106 market led schemes

During the year we supported local parish councils and community housing groups to deliver housing needs surveys and initial identification of sites suitable for small scale rural housing development.

3.2 Sustainable Community Spaces

1) With the support of Dorset Council grant funding, we delivered a programme of support to village halls and other community spaces across Dorset. We had more than 500 interactions with community spaces including emails, phone calls, meetings and interviews. We concentrated on business development offering:

a) Networking meetings attended by more than 20 people, including October 2024 on community spaces as hubs and January 2025 looking at food insecurity
b) A bi-monthly Village Halls Newsletter which went out in October 2024, December 2024 and February 2025. This covered topics such as income generation & gifts in kind, insurance and security issues such as key safes, good governance, reporting to the Charity Commission and annual accounts.
c) Business development advice and information via a 45-minute meeting and follow-up resources, on any topic of the Village Hall's choice. We undertook around 10 of these during the contract.
d) Support for community spaces to prepare for the ACRE Hallmark process including launching an online resource
e) We held a conference called Thriving Communities attended by more than 60 people. This included talks from funders, presentations on measuring impact and fuel insecurity. It challenged attendees to think about things differently and looked at community business models.
f) We undertook a piece of research around Warm Spaces, what works for these projects, how they are funded and what factors make them sustainable.

The legacy of the project was a free community spaces offer until March 2026.

3.3 Hallmark Village Hall Project

The ACRE Hallmark quality standard (Levels 1-3) is a robust system for helping Village Halls to ensure that they have all their systems and paperwork up to standard. These standards help Village Halls to feel confident and demonstrate externally that they are a well-run resource. During the year, we completed 35 Hallmark Assessments with 16 Halls.

4. Wellbeing – community led support for health & wellbeing.

4.1 NHS Dorset

During the year DCA supported consultation on the NHS 10-year plan consultation, running six sessions with Wimborne Community Centre users, and SEND young people in support of NHS England's 10-year plan consultation providing insights into views on the use of new technology etc in the delivery of new healthcare models. DCA also support promotion of local NHS Dorset Campaigns including Pharmacy First Campaign; Act FAST – Stroke; Every Mind Matters; Aged 40+ NHS Health Checks, and Quit Smoking.

4.2 Wimborne Health & Well Being Hub

DCA's Wimborne Community Centre is a hub for a range of health and social services, providing the community with affordable venue hire for regular classes, meetings, events or training sessions. With the cost-of-living crisis, we noticed an increased need to support increasing low income community members in food poverty, and set out to develop our offer to provide a community fridge and other support services.

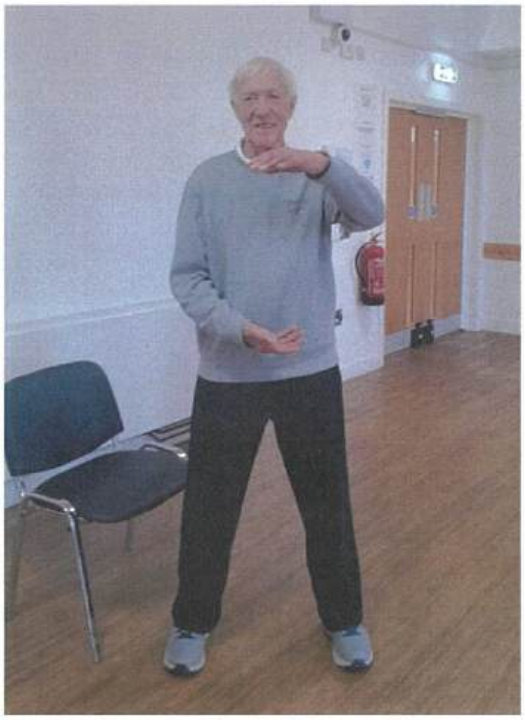
We trialled a small fridge for 6 months, donating items like tomatoes, cucumbers, lettuce and herbs. This trial was very successful, and we received a new large upright/display fridge donated to us by Innovate, to help us grow our project to become sustainable. A diverse number of people supported from low income, mental health, crisis, addiction, elderly, lonely, families with children. We now have a new Project Co-Ordinator and 8 volunteers supporting pick-ups of local supermarket donations and cooking healthy meals in our commercial kitchen. During the year:

- We support an average of 278 people per month, up from 120 per month.
- The equivalent of 3252 meals has been collected from local supermarkets

4.3 Ferndown Family Hub, Health & Well Being Workshops

This project is for women and men aged 18 years+. We identify people who might benefit through conversations with PCN social prescribing teams, NHS Health Visitors, Steps to Wellbeing and other

organisations who have highlighted a lack of support for working aged people. Many people require more direct mental health / well-being support before they can progress into other support.



Working with Ferndown Centre Family Hub, we delivered our first 12-week self-care and wellbeing course designed to improve a person's wellbeing and empower them to continue their self-esteem and wellbeing journey beyond the programme. The group of 8 people have been referred by social prescribers from the Barcellos Family Practice, Ferndown. The course follows the five pathways to wellbeing and five pathways of nature connection. Sessions have included mindfulness activities like nature sketching, breathing exercises, and meditation. Feedback is received at the end of each session and has been very positive, with participants using what they have learnt in their day to day lives. 75% of participants felt improvement in one or more of these outcomes as a result of their attendance on the project. Longer term, we would aim for the pressure on PCN social prescription teams to be reduced as participants come off their long-term caseloads (often up to 12 months).

4.4 Energy Outreach Project

As Regional Lead for this year's Energy Outreach Project, we trained 349 frontline workers. We delivered this training to 10 organisations from the VCSE, Health & Social Care Sectors e.g. carers, social prescribers, alcohol and substance misuse support workers, village hall staff and volunteers of village halls etc. We partnered with PramaCare, a Home Care charity dedicated to providing services to older people who wish to remain at home, to train their staff and volunteers to better support Prama's beneficiaries. Outcomes for beneficiaries included:

- Improved comfort and warmth at home
- Reduced health risks associated with cold, damp, and poor-quality housing, such as respiratory issues, joint pain, and mental health challenges.
- Increased energy efficiency and reduced energy bills

Dorset Community Action

Structure, Governance and Management

Governing Document

Dorset Community Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18th February 1997. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the charity and there are currently 113 members (203 in 2024), each of whom agrees to contribute £1 in the event of the charity winding up.

Organisation

Dorset Community Action is a Rural Community Council (RCC) and a member of the Action with Communities in Rural England (ACRE) network. It has a Board of Trustees of up to fifteen members. Trustees may co-opt up to five persons who are willing to be Trustees, including one non-voting member nominated by Dorset Council.

Dorset Community Action aims to recruit a diverse range of Trustees in order to retain a balanced Board, representative of the community. New procedures introduced in 2012 ensure that all candidates for Trusteeship offer relevant skills and knowledge to the Board. In the case of elected Trustees, all nominees are requested to attend an informal meeting with the Chair of the Trustees, observe a Board meeting and can meet with senior staff before making a decision on whether to join. All Trustees are required to sign a declaration of eligibility and a conflict of interest form. Dorset Community Action maintains a register, which lists, for each Board member, any business or personal interests, which could conflict with Dorset Community Action's interests. Entries are reviewed annually, and the register is available for inspection. On appointment, Trustees are provided with documents including a copy of the Governing Document of the Charity and copies of the last audited accounts and Board minutes.

Trustees of Dorset Community Action:

- Decide the overall policy and direction of Dorset Community Action work;
- Ensure that the organisation is run in compliance with its Governing Document, Charity Law and Company Law;
- Ensure that funds received by Dorset Community Action are properly managed and accounted for;
- Act as the formal employer of the staff, and approve all HR policies;
- Support and guide Senior Managers as appropriate;
- Understand, promote and safeguard the good name and ethos of Dorset Community Action;
- Monitor the performance of the organisation in meeting its objectives;
- Represent Dorset Community Action at external meetings.

The Board of Trustees meet every quarter, though the Board can arrange additional meetings to ensure that their duties are fulfilled. A Finance and General Purpose Committee was established by the Board in September 2016, renamed as Finance and Operations Committee in 2020, to maintain an overview of, and to provide advice to it, regarding the financial and administrative affairs for the charity. This Committee also meets on a quarterly basis with additional meetings held when necessary. A Chief

Executive is appointed by the Trustees to manage the day-to-day operations of the charity, and implement the strategies agreed by the Board. The Chair and Chief Executive meet and communicate regularly.

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the charity. See note 12 for travel expenses paid to Trustees in 2024/25. In the current year no related party transactions were reported.

The charity is a founder member of ACRE (Action with Communities in Rural England), which is the national network of RCCs, and a full member of the National Association for Voluntary and Community Action (NAVCA). Through these networks, Dorset Community Action influences the development of national policy and practice.

Across Bournemouth, Dorset and Poole, Dorset Community Action participates in many partnerships within the voluntary and statutory sectors, wherever that benefits communities or voluntary organisations.

Staff and Premises

Dorset Community Actions registered office is at the Little Keep in Dorchester. DCA also runs and manages Wimborne Community Centre in Wimborne town centre, where we have a small office. The total number of paid employees as at 31st March 2025 was 6 full-time and 8 part-time.

Pay scales for all staff are set on a similar level to other RCCs across the country and benchmarked against the NJC pay scales.

Investment Policy

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees to take account of the demands for funds. The current policy is to invest surplus cash funds for short periods as cash deposits with major banking institutions.

Reserves Policy

The reserves of the charity are those that are freely available to be spent in pursuing the charity's objects. The free reserves of the charity at the year-end were:

	2025	2024
Total reserves	277,702	267,162
Less: Restricted funds	(59,681)	(70,654)
Free reserves	218,021	196,508

This represents 8 months of operating cost expenditure (2024: 7 months).

The Trustees consider that the charity needs to maintain free reserves at a minimum of 6 months of operating cost expenditure based on 100% of unrestricted fund expenditure plus 50% of restricted salary expenditure to provide the organisation with adequate financial stability and the means for it to

meet its charitable objectives and commitments, and as a contingency cushion against fluctuations of income. Trustees will continue to keep this under annual review.

Going Concern

The Trustees have prepared the accounts on a going concern basis and consider this basis is appropriate for twelve months from the date of signing the financial statements.

Risk Management

The Trustees have a risk management strategy in place which comprises:

- The trustees review the principal risks at each meeting of the Board and we review the organisation's risk register annually.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. Key elements in the management of financial risk are regular monitoring of current funding contracts, early identification of any problems with delivery of outcomes, and regular communication with funders.

Attention has also been focussed on future funding and ensuring that DCA chooses the right direction and strategy to match a changing operating environment by the creation of a strategic plan which includes involvement from staff, trustees and stakeholders.

Grant Making

All the funds administered in grants by the charity are governed by procedures and limits laid down and agreed in advance between the charity and those partners funding the grant schemes.

Representatives of partners always play an active role in the decision-making. The charity will not pay any grants in advance of receipts of funds of partners without the funder's permission.

Financial Review

The results for the year and the financial position of the charity are shown in the attached financial statements.

In summary, the Charity's total income for the year was £665,640 (2024 - £561,167) of which £523,320 related to restricted project income (2024 - £435,899). Total expenditure for the year was £655,100 (2024 - £562,303) of which £534,293 related to restricted project expenditure (2024 - £377,525).

The net movement in unrestricted funds for the year was a surplus of £21,513 (2024 – deficit £59,510) resulting from a £21,553 surplus on general reserves and a small deficit of £40 on the designated fund, Wimborne Community Centre. In the 2024 financial year, Trustees agreed to allocate unrestricted reserves to fund new development work. This investment resulted in the reported deficit for 2024, but did secure new funding for 2025, which has driven the surplus for this year. The carried forward balance on unrestricted funds of £218,021 (2024 - £196,508) forms the general reserves of the charity.

The net movement in restricted funds was a deficit of £10,973 (2024 – surplus of £58,373). The carried forward balance on restricted funds was a surplus of £59,681 (2024 – surplus £70,654).

Use of volunteers

We have been supported in delivering our charitable activities over the last year by 13 volunteers. 12 of these people help at Wimborne Community Centre and 1 supports our Rural Housing work.

Plans for Future Periods

The risks that the organisation now faces are without doubt the most challenging in the last ten years, and remain unchanged:

- Increasingly constrained external funding environment
- Staffing recruitment and staff capacity / expertise being retained
- Achieving financial stability to allow time to reposition DCA into new markets e.g. the private sector, and to scale up trading activity.

During the year we were supported by the Cranfield Trust to review our strategic plan. As a result, this year the DCA Board invested charity reserves into development time to support this wider strategy, with a focus on our employment and enterprise support programmes, for which we know there is an ever-present need. Going forward we will be focussing on:

- Developing new partnerships with organisations sharing our values in how we support people, and where there are opportunities for expansion e.g. Garden Maintenance Team, and Seed2Plate.

- Developing our marketing activity.

- Rebalancing of senior management time towards income generation work e.g. consultancy.

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also the directors of Dorset Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 ("FRS 102").
Company law requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements we are required to: -

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make reasonable and prudent judgements and estimates;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

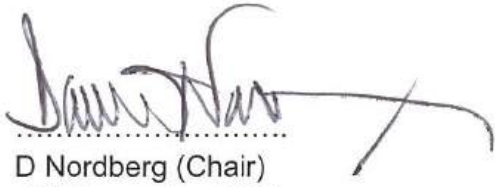
The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on and signed on their behalf by



D Nordberg (Chair)
13th November 2025

Dorset Community Action

Independent Examiner's Report to the Trustees of Dorset Community Action

Independent examiner's report to the trustees of Dorset Community Action ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1.accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2.the accounts do not accord with those records; or
3.the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4.the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

J A Richardson

Miss JA Richardson FCA FCCA DChA

Date 24th November 2025

Statement of Financial Activities (incorporating an Income & Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	716	-	716	901
Charitable activities					
Charitable activities	4	109,497	456,351	565,848	535,924
Other trading activities	5	25,931	66,969	92,900	18,538
Investment income	6	6,176	-	6,176	5,804
TOTAL		142,321	523,320	665,640	561,167
EXPENDITURE ON					
Raising funds	7	1,250	-	1,250	625
Charitable activities					
Charitable activities	8	119,557	534,293	653,850	561,678
TOTAL		120,807	534,293	655,100	562,303
NET INCOME/(EXPENDITURE)		21,513	(10,973)	10,540	(1,136)
Transfers between funds	18	-	-	-	-
Net movement in funds		21,513	(10,973)	10,540	(1,136)
RECONCILIATION OF FUNDS					
Total funds brought forward		196,508	70,654	267,162	268,298
TOTAL FUNDS CARRIED FORWARD		**218,021**	**59,681**	**277,702**	**267,162**

The notes form part of these financial statements

Balance Sheet 31 March 2025
Registered Company Number 03320011

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	15	4,375	-	4,375	5,625
CURRENT ASSETS					
Debtors	16	20,416	13,813	34,228	35,197
Cash at bank		234,708	47,966	282,674	265,378
		255,124	61,779	316,902	300,575
CREDITORS					
Amounts falling due within one year	17	41,478	2,098	43,575	39,038
NET CURRENT ASSETS		213,646	59,681	273,327	261,537
TOTAL ASSETS LESS CURRENT LIABILITIES		218,021	59,681	277,702	267,162
NET ASSETS		218,021	59,681	277,702	267,162
FUNDS	18				
Unrestricted funds				218,021	196,508
Restricted funds				59,681	70,654
TOTAL FUNDS				277,702	267,162

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th November 2025 and were signed on its behalf by:

.....
D Nordberg - Chair of Trustees

The notes form part of these financial statements

Cash Flow Statement
For Year Ended 31 March 2025

	Notes	2025	2024
		£	£
Cash flows from operating activities			
Cash generated from operations	1	11,120	(5,764)
Net cash (used in)/provided by operating activities		11,120	(5,764)
Cash flows from investing activities			
Interest received		6,176	5,804
Purchase of fixed asset additions		-	(6,250)
Net cash provided by investing activities		6,176	(446)
Change in cash and cash equivalents in the reporting period		17,296	(6,209)
Cash and cash equivalents at the beginning of the reporting period		265,378	271,587
Cash and cash equivalents at the end of the reporting period		282,674	265,378

The notes form part of these financial statements

Notes to the Cash Flow Statement
For Year Ended 31 March 2025

1 RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	10,540	(1,136)
Adjustments for:		
Depreciation charges	1,250	625
Interest received	(6,176)	(5,804)
Decrease/(increase) in debtors	969	17,963
(Decrease)/increase in creditors	4,537	(17,411)
Net cash (used in)/provided by operations	11,120	(5,764)

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash Flow	At 31.3.25
	£	£	£
Net Cash			
Cash at bank and in hand	265,378	17,296	282,674
Total	265,378	17,296	282,674

Notes to the Financial Statements for the Year Ended 31 March 2025

1 LEGAL FORM

The charity is a private company limited by guarantee and with no share capital and incorporated in England and Wales. The guarantors are the members whose liability in the event of a winding up is limited to £1 each. There were 113 members at the balance sheet date (2024: 203 members). The registered office can be found on page 2 of these financial statements.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the account on a going concern basis

The charity reported incoming resources of £665,640 and net expenditure of £655,100 leading to net income in the year of £10,540. The Trustees are of the view that the improvement to operational efficiencies and review of the business strategy for the organisation have secured the immediate future for the charity for the next 12 months and as such the financial statements are prepared on a going concern basis.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donated assets are included in the Statement of Financial Activities on a receivable basis based on the estimated value of the assets to the charity.
Funding received is included as income from activities in furtherance of the charity's objectives, but included in the restricted funds where the grant is specific to a particular project. Income is deferred only where the donor has specified that the right to consideration is dependent on performance in a future period.

Interest receivable

Interest of funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors

Funding Receivable and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2 ACCOUNTING POLICIES (continued)

Resources expended (continued)

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants payable are charged in the year when the offer is conveyed to the recipient, except in cases where the offer is conditional and the condition remains in the control of the charity. Grants offered subject to such conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Creditors

Creditors and provisions are recognised where the charity has the present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating Leases

The charity classifies the lease of printing and copier equipment as operating leases: the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Governance costs

Governance costs are allocated to restricted fund projects in accordance with amounts agreed with funding providers. These costs are shown as reallocation of internal expenses.

Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets

All assets with a cost in excess of £2,000 are capitalised.

Tangible fixed assets

All assets with a cost in excess of £2,000 are capitalised with the exception as noted below.

Project specific equipment purchases are mostly funded directly by the fund provider at the start of the project and are not capitalised as the items may be returned to the fund provider or given to the project.

Fixed assets are depreciated to residual value over their estimated useful economic life in equal annual instalments at the following rates:

Motor Vehicles	20% straight line

Taxation

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

2 ACCOUNTING POLICIES (continued)

Fund accounting

Restricted funds

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. With the agreement of the fund provider, restricted funds can roll forward brought forward balances for use as income in the next financial year. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

3 DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	716	901
Legacies	-	-
	716	901

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

4 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Income from Wimborne Community Centre (WCC)	102,690	100,025
Grants	463,158	435,899
	565,848	535,924

5 INCOME FROM TRADING ACTIVITIES

	2025	2024
	£	£
Consultancy and training	79,750	13,715
Other trading income	11,526	3,239
Membership and advertisement	1,624	1,584
	92,900	18,538

6 INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	6,176	5,804
	6,176	5,804

7 EXPENDITURE ON RAISING FUNDS

	2025	2024
Other trading activities	£	£
Depreciation and amortisation	1,250	625
	1,250	625

8 CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds	Restricted Funds	2025 Total funds	2024 Total funds
	£	£	£	£
Employee Costs:				
Salaries	40,265	339,183	379,448	355,237
Payroll charges	188	2,498	2,686	2,560
Recruitment	-	-	-	638
Training and conference costs	127	2,717	2,844	1,554
Premises related expenses	33,096	3,729	36,825	34,537
Transport related expenses	253	9,871	10,124	7,328
Supplies and services	16,377	176,295	192,672	129,159
VAT paid to HMRC	7,800	-	7,800	8,897
Governance costs:				
Salaries	16,168	-	16,168	17,318
Other costs	5,283	-	5,283	4,450
Total	119,557	534,293	653,850	561,678

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

9 GRANTS PAYABLE

	2025	2024
	£	£
Charitable Activities	78,470	40,861

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
NEST Weymouth CIC	8,000	8,000
Ridgeway Football Club	10,250	10,250
Littlemoor Community Youth Club	450	5,849
St Francis of Assisi Littlemoor PCC	17,470	1,374
Houseworks Dorset Ltd	19,500	10,550
Yoga with Caroline	2,600	2,600
Bincombe Valley PTFA	11,850	-
Nicola Derrick Exercise Class	5,280	-
Sasha Fancy Sewing Class	3,070	-
Other grants below £2000	-	2,238
	78,470	40,861

10 SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	2,750	2,533	5,283

11 NET INCOME/(EXPENDITURE)

Net income/expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Independent examiner fees	2,100	2,100
Accounts preparation fee	650	650
Depreciation and amortisation	1,250	625

12 TRUSTEES REMUNERATION AND BENEFITS

There was no Trustees' remuneration or other benefits for the year to 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year no Trustees received reimbursed travel and conference expenses (2024:£nil). The charity has paid premiums of £399 (2027: £399) to provide £2 million of indemnity insurance for the Trustees.

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

13 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	352,459	330,829
Social security costs	24,111	21,843
Other pension costs	19,047	19,884
	395,617	372,556

The average monthly headcount for staff was 15 (2024: 15) and the average monthly number of full time equivalent employees during the year is stated in the split given below.

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

	2025	2024
Operational	9	10
Management and administering the charity	2	2
	11	12

No employees received emoluments in excess of £60,000.
The key management personnel comprises of the Chief Executive and three Senior Managers.
The total salary paid to key management personnel was £145,686 (2024: £172,450).

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
INCOME AND ENDOWMENTS FROM		£	£	£	£
Donations and legacies	3	901	-	901	312
Charitable activities					
Charitable activities	6	100,025	435,899	535,924	556,374
Other trading activities	4	18,538	-	18,538	22,651
Investment income	5	5,804	-	5,804	1,441
TOTAL		125,268	435,899	561,167	580,778
EXPENDITURE ON					
Raising funds	7	625	-	625	470
Charitable activities					
Charitable activities	8	255,376	306,302	561,678	606,386
TOTAL		256,001	306,302	562,303	606,856
NET INCOME/(EXPENDITURE)		(130,733)	129,597	(1,136)	(26,078)
Transfers between funds	18	71,224	(71,224)	-	-
Net movement in funds		(59,509)	58,373	(1,136)	(26,078)
RECONCILIATION OF FUNDS					
Total funds brought forward		256,017	12,281	268,298	294,376
TOTAL FUNDS CARRIED FORWARD		196,508	70,654	267,162	268,298

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

15 TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Motor Vehicles £	Total £
COST			
At 1 April 2024	17,476	6,250	23,726
Additions	-	-	-
At 31 March 2025	17,476	6,250	23,726
DEPRECIATION			
At 1 April 2024	17,476	625	18,101
Charge for year	-	1,250	1,250
At 31 March 2025	17,476	1,875	19,351
NET BOOK VALUE			
At 31 March 2025	-	4,375	4,375
At 31 March 2024	-	5,625	5,625

16 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Funding receivable	11,916	15,952
Prepayments and accrued income	22,312	19,245
	34,228	35,197

17 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	6,382	6,643
VAT	3,471	14,890
Other creditors	12,843	14,157
Accruals and deferred income	20,879	3,348
	43,575	39,038

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

18 MOVEMENT IN FUNDS

	AT 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	158,305	21,553	-	179,858
WCC	26,203	(40)	-	26,163
Dilapidation Fund	12,000	-	-	12,000
	196,508	21,513	-	218,021
Restricted funds				
Abri	3,000	(3,000)	-	-
ACRE	-	-	-	-
BCP NEET Prevention	-	10,365	-	10,365
BCP NEET Challenge	5,000	(1,667)	-	3,333
BCP Training	-	-	-	-
BESN	-	-	-	-
BESN Champion	-	-	-	-
Big4Littlemoor - Big Local	15,310	(885)	-	14,426
NHS Dorset Clinical Commissioning group	-	-	-	-
Building Better Opportunities	-	-	-	-
Co-op Hubbub	-	4,158	-	4,158
DC Community Spaces	-	-	-	-
DCF Wellbeing and Mental Health	-	2,917	-	2,917
Digital Inclusion Capability	171	(171)	-	-
EMA Supported Employment	-	-	-	-
National Garden Scheme	1,999	(1,999)	-	-
NCS Groundworks	-	-	-	-
NCS Training	-	-	-	-
Prison Project	4,900	-	-	4,900
Rural Housing Enabler	8,216	(8,216)	-	-
RHS Florish	-	-	-	-
Serious Violence Duty Consultation	-	-	-	-
SGN Safe & Warm	-	-	-	-
Talbot Village Trust	-	-	-	-
Trusted Voices	-	-	-	-
Seed2Plate Combined Fund	32,058	(12,475)	-	19,583
	70,654	(10,973)	-	59,681
Total Funds	267,162	10,540	-	277,702

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

18 MOVEMENT IN FUNDS (CONTINUED)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,822	11,269	21,553
WCC	109,498	109,538	(40)
Dilapidation Fund	-	-	-
	142,320	120,807	21,513
Restricted funds			
Abri	-	3,000	(3,000)
ACRE	41,255	41,255	-
BCP NEET Prevention	71,412	61,047	10,365
BCP NEET Challenge	-	1,667	(1,667)
BCP Training	5,557	5,557	-
BESN	12,976	12,976	-
BESN Champion	-	-	-
Big4Littlemoor - Big Local	185,231	186,115	(885)
NHS Dorset Clinical Commissioning group	36,057	36,057	-
Building Better Opportunities	-	-	-
Co-op Hubbub	5,000	842	4,158
DC Community Spaces	30,000	30,000	-
DCF Wellbeing and Mental Health	5,000	2,083	2,917
Digital Inclusion Capability	2,400	2,571	(171)
EMA Supported Employment	6,000	6,000	-
National Garden Scheme	-	1,999	(1,999)
NCS Groundworks	10,080	10,080	-
NCS Training	14,043	14,043	-
Prison Project	-	-	-
Rural Housing Enabler	49,262	57,478	(8,216)
RHS Florish	-	-	-
Serious Violence Duty Consultation	-	-	-
SGN Safe & Warm	5,566	5,566	-
Talbot Village Trust	18,481	18,481	-
Trusted Voices	20,000	20,000	-
Seed2Plate Combined Fund	5,000	17,475	(12,475)
	523,320	534,292	(10,973)
TOTAL FUNDS	665,640	655,099	10,540

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

18 MOVEMENT IN FUNDS (CONTINUED)

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	217,943	(141,357)	81,719	158,305
WCC	26,074	10,623	(10,495)	26,202
Dilapidation Fund	12,000	-	-	12,000
	256,017	(130,734)	71,224	196,507
Restricted funds				
Abri	4,920	381	(2,300)	3,000
ACRE	-	12,203	(12,203)	-
Anton Jergens	5,000	(3,521)	(1,479)	-
BCP Food Poverty	-	1,445	(1,445)	-
BCP NEET Prevention	-	2,608	(2,608)	-
BCP NEET Challenge	-	5,000	-	5,000
BCP Training	-	556	(556)	-
BESN	-	3,825	(3,825)	-
BESN Champion	-	776	(776)	-
Big4Littlemoor - Big Local	212	33,578	(18,479)	15,310
NHS Dorset Clinical Commissioning group	-	10,592	(10,592)	-
Building Better Opportunities	2,149	(11,949)	9,800	-
Digital Inclusion Capability	-	1,179	(1,008)	171
National Garden Scheme	-	1,999	-	1,999
NCS Groundworks	-	284	(284)	-
NCS Training	-	5,450	(5,450)	-
Prison Project		6,972	(2,072)	4,900
Rural Housing Enabler	-	14,116	(5,900)	8,216
RHS Florish	-	4,129	(4,129)	-
Serious Violence Duty Consultation	-	4,439	(4,439)	-
Talbot Village Trust	-	(4,241)	4,241	-
Trusted Voices	-	5,759	(5,759)	-
Seed2Plate Combined Fund	-	34,018	(1,960)	32,058
	12,281	129,598	(71,224)	70,654
Total Funds	268,298	(1,136)	-	267,161

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

18 MOVEMENT IN FUNDS (CONTINUED)

Comparative net movement in funds (for the year ended 31 March 2024), included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,243	166,601	(141,357)
WCC	100,025	89,401	10,624
	125,268	256,002	(130,733)
Restricted funds			
Abri	5,769	5,388	381
ACRE	41,255	29,052	12,203
Anton Jergens	-	3,521	(3,521)
BCP Food Poverty	5,500	4,055	1,445
BCP NEET Prevention	8,222	5,614	2,608
BCP NEET Challenge	5,000	-	5,000
BCP Training	1,943	1,387	556
BESN	12,976	9,151	3,825
BESN Champion	2,625	1,849	776
Big4Littlemoor - Big Local	130,474	96,897	33,578
NHS Dorset Clinical Commissioning group	36,057	25,465	10,592
Building Better Opportunities	32,305	44,253	(11,949)
Digital Inclusion Capability	3,600	2,421	1,179
National Garden Scheme	3,247	1,249	1,999
NCS Groundworks	4,947	4,662	284
NCS Training	12,797	7,347	5,450
Prison Project	11,900	4,928	6,972
Rural Housing Enabler	26,969	12,853	14,116
RHS Florish	15,500	11,371	4,129
Serious Violence Duty Consultation	11,900	7,461	4,439
Talbot Village Trust	1,519	5,760	(4,241)
Trusted Voices	20,000	14,241	5,759
Seed2Plate Combined Fund	41,394	7,377	34,018
	435,899	306,302	129,598
TOTAL FUNDS	561,168	562,303	(1,136)

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

18 MOVEMENT IN FUNDS (CONTINUED)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	217,943	(119,804)	81,719	179,858
WCC	26,074	10,583	(10,495)	26,162
Dilapidation Fund	12,000	-	-	12,000
	256,017	(109,221)	71,224	218,021
Restricted funds				
Abri	4,920	(2,619)	(2,300)	-
ACRE	-	12,203	(12,203)	-
Anton Jergens	5,000	(3,521)	(1,479)	-
BCP Food Poverty	-	1,445	(1,445)	-
BCP NEET Prevention	-	12,973	(2,608)	10,365
BCP NEET Challenge	-	3,333	-	3,333
BCP Training	-	556	(556)	-
BESN	-	3,825	(3,825)	-
BESN Champion	-	776	(776)	-
Big4Littlemoor - Big Local	212	32,693	(18,479)	14,426
NHS Dorset Clinical Commissioning	-	10,592	(10,592)	-
Building Better Opportunities	2,149	(11,949)	9,800	-
Co-op Hubbub	-	4,158	-	4,158
DC Community Spaces	-	-	-	-
DCF Wellbeing and Mental Health	-	2,917	-	2,917
Digital Inclusion Capability	-	1,008	(1,008)	-
EMA Supported Employment	-	-	-	-
National Garden Scheme	-	-	-	-
NCS Groundworks	-	284	(284)	-
NCS Training	-	5,450	(5,450)	-
Prison Project		6,972	(2,072)	4,900
Rural Housing Enabler	-	5,900	(5,900)	-
RHS Florish	-	4,129	(4,129)	-
Serious Violence Duty Consultation	-	4,439	(4,439)	-
SGN Safe & Warm	-	-	-	-
Talbot Village Trust	-	(4,241)	4,241	-
Trusted Voices	-	5,759	(5,759)	-
Seed2Plate Combined Fund	-	21,543	(1,960)	19,583
Total Restricted funds	12,281	118,625	(71,224)	59,681
TOTAL FUNDS	268,297	9,404	-	277,702

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF DESIGNATED FUNDS

Wimborne Community Centre (WCC) Formerly Community Learning and Resource Centre (CLaRC)
Relates to a centre for adult and community learning in Wimborne and related income and expenditure.

Dilapidation Fund
Funds set aside to cover restoration of the leased office space to its original condition at the end of the lease term. The lease is due to end in 2028 with breaks granted every 5 years.

PURPOSES OF RESTRICTED FUNDS

Action with Communities in Rural England (ACRE)
Grant received from ACRE resulting from DEFRA's Grant Aid Investment Programme, to deliver local strategic support to rural communities enabling them to take action, to share learning on sustainable funding models and to provide access to local intelligence.

Building Better Opportunities - Supporting Enterprise in Dorset
DCA was successful in securing the Stage 2 bid of the Building Better Opportunities — Supporting Enterprise in Dorset funded by the National Lottery Community Fund and European Social Fund. The grant was given to enable target participants to overcome barriers to employment through accessible, community based support as a stepping stone into enterprise, leading to increased confidence and long- term life changes.

Big Energy Saving Network (BESN)
To provide assisted action to vulnerable consumers, to help them save money on their energy costs through outreach sessions, and to deliver an energy saving training programme to front line workers who have regular contact with vulnerable customers.

BESN Champion
This project offered direct support to vulnerable consumers (local residents) to reduce their energy bills and save energy.

NHS Dorset Clinical Commissioning Group
Grant from CCG to provide advice, training and consultancy support for the benefit of community groups, charities and social enterprises in Dorset.

Big Local Funding - Big4Littlemoor
DCA is providing the role of a Locally Trusted Organisation to the Big4Littlemoor Partnership to support them with strategic leadership and implementation of their Big Local Plan. A grant was awarded to the partnership by the Lottery Fund which is administered by the Local Trust.

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF RESTRICTED FUNDS (continued)

Trusted Voices
To engage with Dorset's voluntary and community groups to support the COVID19 Trusted Voices contacts to best communicate the key messages as identified by the Dorset Health Protection Board and to report any issues identified by the community in relation to reducing COVID 19 community transmission.

Abri
A grant received from Abri given to the Big4Littlemoor project to re-invigorate a disused garden, helping to unlock the potential of the Littlemoor community.

DC Community Space Sustainaibility
This project built on the Talbot Village Trust grant to allow us to support and work with a wider cohort of community spaces including community centres, social enterprises and faith spaces. Covering key subjects such as policies & procedures, trustee recruitment, training and support, roles and responsibilities of trustees, policies and procedures, safeguarding and income generation amongst others.

DCF Wellbeing & Mental Health
Delivering 12 week workshops to improve a participant's wellbeing and empower them to continue their self-esteem journey beyond the programme. Following the 5 pathways to wellbeing and the 5 pathways to nature connection, sessions are structured and supportive, combining mindfulness activities, meditation, group coaching, creative activities, nature-based learning, and practical skills such as wildlife gardening, mindful photography and journaling. Each participant will build a personal wellbeing plan to guide their journey beyond the programme.

Anton Jergens
A grant to employ a self employment and community enterprise coach to support long term unemployed people back into work, working mainly in urban deprived wards within Dorset, Bournemouth, Poole and Christchurch.

Co-op Hubbub
Wimborne Community Centre provides a Community Lounge, Fridge and Kitchen. Collecting and redistribute food to Prevent Food Waste and support those in need. Offering a safe warm space, reduce food waste and encourage community involvement. Currently supporting 200+ customers per week.

Seed2Plate Combined Fund
This combined fund collates grants from numerous funders that contribute to our Seed to Plate programme. This includes funding from BCP Council for £5,000 to deliver Team Challenge workshops; £2000 from CLA Charitable Trust & £15,000 from Ferndown Community Centre to deliver a project in Ferndown. There is also £3500 from the D'Oyle Carte Foundation and £7500 from the Oliver Ford Foundation. A project in Wimborne was funded by £3358 from Sainsburys.

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF RESTRICTED FUNDS (continued)

SGN Safe & Warm
Supporting individuals and households with energy support and advice including, benefits eligibility checks, 1-2-1 Personalised energy advice, support to access debt advice, accessing fuel vouchers and energy schemes and/or energy efficiency improvements e.g. Warm Home Discount, ECO funding.

EMA Supported Employment
Funding through Employ My Ability has enabled the piloting and launch of the GreenCare gardening service. Supporting SEND young people / adults and people with mental health issues access the world of work through on site training, volunteering and paid employment in gardening and horticulture. The team are supported by a coach on all jobs.

BCP Food Poverty
A grant received from the BCP Food & Warmth Support Fund to deliver a series of cost-of-living related skills workshops working through Somerford Primary School, Somerford Family Hub and Christchurch Community Partnership affiliated groups, providing a range of cooking & food skills and household energy advice workshops.

BCP NEET Prevention
A contract funded by BCP Council to provide a NEETs (Not in Education, Employment or Training) prevention programme of 121 Coaching and emotional literacy training and support for years 10 and 11 students.

BCP NEET challenge
A contract funded by BCP Council to provide a series of social action community based Team Challenge workshops specifically aimed at young people at risk of being classified as NEET and asylum seeking young people.

Digital Inclusion Capability
A capability grant from the Good Things Foundation - Fix the Digital Divide, to offer access to & support for IT at Wimborne Community Centre.

National Garden Scheme
A grant to fund gardening materials to create a growing and sensory community garden

NCS Groundworks
Social and community action Team Challenges & training support for young people 16 / 17 and those in care or with mental health or learning disabilities up to the age of 24. Funded by NCS via Groundworks.

NCS Training
Social and community action Team Challenges & training support for young people with mental health or learning disabilities up to the age of 24. Funded by NCS.

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF RESTRICTED FUNDS (continued)

Prison Project
Funding from Dorset Council to undertake research work.

RHS Flourish
A community training grant received for the Seed2Plate project to engage volunteers to repurpose plots of land to grow fresh fruit and vegetables, whilst gaining skills and qualifications through the National Open College Network (NOCN). The project is the only level 1 NOCN in Horticulture currently delivered in Dorset.

Rural Housing Enabler
Funding from ACRE aimed at boosting the supply of new rural affordable housing by providing access to a service that supports landowners and communities identify sites, work with housing associations and local authorities to deliver high quality homes that meet local housing need through small scale schemes.

Serious Violence Duty Consultation
Funding from Dorset Council (HM Govt funding) to undertake research work on the causes and impacts of serious violence, with both perpetrators and victims of violence.

Talbot Village Trust
A partnership with the Dorset Village Hall Association. 75% funding was secured from Talbot Village Trust alongside 25% from DCA reserves to support Village Halls through the Hallmark

Transfers between funds

Transfers between funds have been used where Dorset Community Action have used core resources to fulfil the restriction on the fund.

19 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	16,022	16,022
Between one and five years	43,550	59,573
In more than five years	-	-
	59,572	75,595

20 RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2025 nor the year ended 31 March 2024.

21 PENSIONS

Defined Benefit

The charity operated a defined benefit pension scheme for some longer serving employees of Dorset Community Action but the scheme was closed to new entrants and new employees. The Dorset County Council pension scheme is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997. Dorset Community Action ceased participation in the Fund on 11 August 2023 when the last active member left service. All assets and liabilities as at 11 August 2023 fell back to Dorset Council at that date and no exit payment was required to be paid by Dorset Community Action. As a ceasing Employer, Dorset Community Action has no further obligations to the Fund under Regulation 64 and the Rates and Adjustments Certificate dated 31 March 2023 has been revised to this effect.

Defined Contribution

The charitable company operates two defined contribution pension schemes for its employees, one being with Dorset Council which is now closed to new employees, and the other with Aviva. The assets of the scheme are held separately from those of the charity. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Dorset Community Action pays a contribution of 6% into the Aviva scheme and acts as an agent in collecting and paying over employee pension contributions. DCA's staging date for auto-enrolment was 1st May 2017 and those qualifying staff not already in the Aviva Scheme were enrolled into the scheme with DCA paying 6% employers contribution. The employer contributions made for the accounting period are treated as an expense and were £19,047 (2024: £19,565).

22 COMPANY LIMITED BY GUARANTEE

Dorset Community Action is a company limited by guarantee and accordingly does not have a share capital.

DORSET COMMUNITY ACTION

England & Wales - Charity number 1060910

Accounts

Company Registration No. 3320011 (England and Wales)
Charity No. 1060910

Dorset Community Action

(COMPANY LIMITED BY GUARANTEE)

Report of the Trustees

for the year ended
31st MARCH 2024

Dorset Community Action

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CHARITY ADMINISTRATIVE INFORMATION

Directors and Trustees

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Steve Penson (Co-opted 2nd Sept 2024)	Interim Chair
Christopher Spackman	Vice Chair
Phil Longdin	Treasurer
Simon Wraw (resigned 15th November 2024)	(Chair Feb 2020 – Sept 2024)
John Morley (resigned 15th November 2024)	
Aimie Cole	
Jeff Hart	
Rob Watt (Co-opted 2nd Sept 2024)	
Rebecca Savory Fuller (Co-opted 2nd Sept 2024)	

Chief Executive

Alex Picot

Senior Managers

Paula Bennetts	Operations Manager
Camilla Payne	Finance Manager
Paul Seaman	Programme Manager

CHARITY ADMINISTRATIVE INFORMATION (CONTINUED)

Charity Registration Number:	1060910
Company Registration Number:	3320011
VAT Registration Number:	936 6666 78
Company Secretary:	Alex Picot
Principal Address and Registered Office:	The Little Keep Barrack Road Dorchester Dorset DT1 1SQ
Telephone Number:	01305 250921
Website:	www.dorsetcommunityaction.org.uk

Professional Advisors

Independent Examiner:	Miss J A Richardson FCA FCCA DChA 32 Award Road Wimborne Dorset BH21 7NT
Bankers:	National Westminster Bank plc 49 South Street Dorchester Dorset DT1 1DW CCLA Investment Management Ltd COIF Charities Funds 80 Cheapside London EC2V 6DZ

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2024

The Trustees are pleased to present their report and audited financial statements for the year ended 31st March 2024. This report is also the Directors' Report, required by Section 415 of the Companies Act 2006. The legal and administrative information set out on pages 1 and 2 forms part of this report.

Trustees acknowledge the considerable endeavours of the senior management team and all members of staff in achieving the good progress reflected in this report, in the face of a particularly challenging environment for the sector.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2015.

In considering its future strategy, aims and objectives the Trustees have given due regard to the Charity Commission's guidance on Public Benefit.

Our purposes and activities

It is the mission of Dorset Community Action to encourage and support communities in Dorset into taking action that improves people's lives, particularly of those most disadvantaged. Our organisation is independent and committed to providing high quality information, advice, networking and support services to community and voluntary organisations of all shapes and sizes. It is our long-term goal to play a significant part in creating strong and sustainable communities across Dorset.

Charitable Objects

The objects of Dorset Community Action, as stated in its Memorandum and Articles of Association, are as follows:

1. To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Dorset and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and communities and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

2. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Our Principles

Work delivered by Dorset Community Action is based on these fundamental principles that are at the heart of the organisation's ethos:

- **Local need at the heart of Community Action –** services are provided where a local need is clearly identified.
- **Inclusion of those most disadvantaged –** services will always be delivered in a way that actively involves those people and groups who are most often excluded.
- **Empowerment of local people and groups –** services will always be delivered in a way that empowers local people and groups to develop their own solutions.
- **Independence to challenge for good –** services will be independent of the public sector enabling advocacy on behalf of local people and groups.
- **Partnership as a positive way forward –** services will always be developed in partnership with local people and groups, and alongside other providers where this best meets the needs identified.

Our Activities

- **Community and Voluntary Action –** supporting communities and voluntary organisations to deliver better projects and services through advice, training and development work.
- **Strategic Action –** working with partners and front-line organisations to ensure people and communities in Dorset have access to the services they need by supporting whole system change.
- **Sustainable Communities –** supporting our communities to live more sustainably and improve resilience to environmental and economic challenges.

What we achieved in 2023/24

During the year, we formally closed the BBO (Building Better Opportunities) / Inspire Dorset programme (financial completion) after a long and successful 6 years, during which we supported 360 adult participants, all of whom were long term unemployed, and many with disabilities.

We successfully retained these support skills in the organisation through delivery of new work in supporting young people through the National Citizenship Service (NCS) programme, and work supported by Bournemouth, Christchurch and Poole Council for the provision of a NEETs (Not in Education, Employment or Training) prevention programme of learning and support for Year 10 and 11 students.

VCSE support

Despite ongoing funding challenges, our team continued to provide valuable support services for our communities, actively supporting 456 people from VCSE organisations with direct information, advice and guidance. We also continued our role as Local Trusted Organisation (LTO) for Big 4 Littlemoor (Big4L), one of several national projects funded by the Big Lottery Fund through the Big Local Trust, funding communities in areas of need to deliver ten year community regeneration plans.

Finally, at a time of much change in the public sector, we would like to thank our funding partners for their ongoing support, without which we could not support Dorset's communities as effectively as we do. Further details of activity in each of these areas is provided in this report.

Achievements through our Activities

1. Community and Voluntary Action – supporting communities and voluntary organisations through advice, training and development work

Dorset Community Action helps community groups, and people running community buildings and facilities, to better run their organisations, manage their liabilities, and secure the funding and resources they need.

1.1 Core Services

Dorset Community Action actively supported 456 people (through phone call support, factsheets, direct signposting, email support, and online surgeries).

- **456 VCSE staff/trustees/volunteers** directly supported with advice and organisational health checks, covering:
    - Project Management (e.g. evidence of need)
    - Recruiting Trustees (e.g. skills auditing)
    - Getting & Managing Money (e.g. bid writing advice)
    - Managing Communications (e.g. using social media)
    - Governance & Trustee Skills (e.g. legal structures, roles and responsibilities)

We ran **30 Online & in-person training sessions**, network events, and information webinars run on a variety of topics including:

Cost of Living Crisis Support	Fundraising
Safeguarding P&P Support	Project Management
Village Hall & Community Buildings Support	Trustee Support
Low Carbon Support	Health Inequalities

The DCA Training Academy continues to grow, with over 200 training resources currently available, and over 500 learners signed up on the Academy platform.

Other outcomes achieved during 2023-24:

- ✓ **409 Volunteers/Staff Trained.** As a result groups stated they felt better informed and able to move their organisation forward.
- ✓ **300 Frontline Workers Trained**, Big Energy Saving Network training delivered across the South West.
- ✓ **DCA e-news shared with over 2,974 subscribers and members**.
- ✓ **90 People booked to attend our first blended Funding Festival –** delivering advice, support and guest speakers. The event was hosted both in-person and virtually. The event raised over £200 which was donated on the day to the group who made the best funding pitch.
- ✓ **Our Website has had over 10,649 web sessions and been visited by 8,337 users**

1.2 National Citizenship Service (NCS)

Using the Inspire Dorset delivery model, we secured two grant agreements with the National Citizenship Service (NCS), enabling us to deliver a two day a week programme of work for two years (covering Bournemouth, Christchurch and Poole and Dorset). The programme is providing coaching support for groups of young people aged 16-17 and SEND (Special Educational Needs & Disabilities) young people, to develop their own social action projects.

Working with SWRAC (South West Regional Assessment Centre Ltd) in Boscombe, two groups of young people chose fundraising for charities for their social action project. One group arranged a Wii gaming tournament to raise funds, the other held a cupcake sale outside a local community café to raise money for Dorset Children's Foundation and Margaret Green Animal Rescue. The third cohort used their challenge to show peers how to use the internet safely and how to use Canva design software. All 18 participants are now using the skills they learnt to help organise events for their college.

10 participants from Employ My Ability worked together to create a courtyard kitchen garden for the college/hospitality students to use, with plans to create chutneys and other pickles to sell to the public to raise funds. Produce has been used in the kitchen by the hospitality students and the courtyard garden is flourishing.

1.3 Trusted Voices

DCA has been working with Community Action Network and Public Health Dorset to develop a Trusted Voices programme. This programme links marginalised groups in Dorset to effective and appropriate vaccination / health prevention advice. This project has been extended until March 2025 due to the effectiveness of the communication channels created. The project extended its remit to include all public health messaging to all health inequality groups.

We have just concluded a review of our project with the Nigerian Community in Dorset (NCD), which saw us host 3 sessions to improve health messaging to minority ethnic groups (from statutory services). Trusted Voices has worked with Dorset Blind Association to co-produce a blind-specific relaxation, mindfulness and self-advocacy session. We are also supporting the setting up of a peer-support group with a local GP for people with Complex PTSD (this will be the first of its kind in Dorset). As a result of this work, new Public Health documents have been created based on the feedback of participants. We have 100 people signed up to be Trusted Voices Champions. Our work in partnership with NCD was celebrated as part of Black History Month at a National Public Health Conference in Birmingham. Three meetings were held with the Dorset Blind Association to co-produce health information sessions for people with sight loss in Dorset, resulting in 2 workshops being delivered with over 40 participants. The

project has helped ensure that underserved communities and those more likely to face health inequalities are better informed of health prevention services, to improve health outcomes.

1.4 Hallmark Village Hall Project

A new Hallmark project has been started in partnership with the Dorset Village Hall Association. Funding was secured from Talbot Village Trust to support the initiative which will continue until October 2024. As a result of this project, 3 Village Halls have so far completed the Hallmark accreditation process and received certification. A Hallmark newsletter has been created and sent out to 202 Village Hall representatives across Dorset with an average open rate of 61%.

1.5 Digital communication

We sent out E-news or Funding Alerts to an audience of over **3,201** subscribers and members every week. This resource provides funding news, grant updates, ACRE support documents, Government updates, HSE advice and NHS Dorset support resources. DCA's new Enews and What's On newsletters have an average open rate of 50.9%. Our members-only funding alert had an average open rate of 54%, bettering an industry average of 25%. Our website page views totalled **29,238** during this time with **9,987** web sessions recorded.

2. Strategic Action – DCA working with partners to ensure people and communities in Dorset have access to the services they need.

Dorset Community Action works with public sector organisations, communities and businesses on a range of community and research projects that support development of community & place. DCA has been involved in several key strategic initiatives this year, including:

2.1 VCSE Research

Using our reach into local communities and our networks, enables us to quickly access community data and insights, to inform our policy research, analysis and evaluations, supporting social, economic and environmental development across rural and coastal areas.

National Institute for Health and Care research
We secured a £10,000 Grant from the National Institute for Health and Care Research to deliver a research project aiming to examine the barriers people with sensory impairment face in accessing health services and information. We worked directly with VCSE organisations that specialise in sensory impairment to canvas the experiences of their members.

Serious violence research
We secured £11,900 of work through Dorset Council (HM Govt funding) to undertake research work on the causes and impacts of serious violence, with both perpetrators and victims of violence. While this is new area of work for us, it links to previous work undertaken through programmes such as Inspire Dorset supporting ex-offenders, people with mental health challenges etc. This work contributed evidence towards the development of Dorset's new Crime Prevention Strategy.

2.2 Place Based

Dorset Community Action works with public sector organisations, communities and businesses, on a range of projects, to support community & place. Much of this work in 2023/24 was through us making improvements to local green spaces, as part of the Seed2Plate project including:

- Bridport – weekly Seed2Plate sessions working with 6 participants, and Borough Harmony Bridport (mental help support) to grow fresh vegetables to donate to the local community kitchen. Funding provided by Wessex Water.
- Somerford – funded by SNG to build a community growing garden at the Somerford Family Hub / Somerford Primary School, planted with help from the reception class children and harvested by the school.
- Littlemoor – funded by Abri to create and build a community food garden behind St Francis of Assisi Church to grow vegetables to donate to the Church foodbank. Six volunteers enjoyed giving back to the community and came up with recipe ideas to give away with the produce at the foodbank.
- Ferndown Family hub - After two years of fund raising, we secured a funding package to build a community garden at Ferndown Family Hub, with funding from Ferndown Family Hub, CLA Charitable Trust, and Tesco Bags of Help fund. We completed work on site in November 2023.

The project engaged with volunteers to repurpose an unused plot of land to construct accessible raised beds and when planted, grow fresh fruit and vegetables for this local low-income community. A DCA trainer coordinated the garden design & build with the community, will train local volunteers and families in growing & harvesting their own food, and learn about the natural environment through a series of educational workshops.

3. Sustainable Communities – supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges and change

DCA develops integrated solutions to neighbourhood and sustainable communities through our expertise in community, employment, and environment. Increasingly our work has been in supporting people affected by cost-of-living increases and economic challenges.

3.1 BCP (Bournemouth, Christchurch & Poole) Food & Warmth Support Fund.

Through the BCP Food & Warmth Support Fund, we delivered a series of cost-of-living related skills workshops working through Somerford Primary School, Somerford Family Hub, and Christchurch Community Partnership affiliated groups:

- Providing a range of cooking / food skills and household energy advice workshops.
- Providing training in indoor food growing

Our Somerford partners work with local families and residents who are most affected by the cost-of-living crisis. The local school has the highest percentage of free school meal eligible pupils in the area and regularly distribute shoe and food vouchers to help support families. Through this partnership, we intend this project to be an incubator to share knowledge of how to grow and prepare fresh produce.

A mix of older people, young parents and Ukrainians enjoyed the sessions learning to reduce energy use at home, eat healthier, and saving money, with a very positive response to the slow cooker workshops. Quotes:

> *"I will be looking at life in a different way. Saving more energy and eating healthy foods"*
>
> *"It will save money for my family eating healthy meals and lovely to talk to other people"*
>
> *"It's given me new ideas to use in the future. Also good to hear other people's ideas. The time went really quickly learning new things"*

3.2 Low carbon

With the cost-of-living crisis very much impacting our communities, much of our low carbon work this year has been supporting people with managing their energy use.

Energy Outreach Project

We secured another year's funding to deliver the Energy Outreach Project, as a Champion directly supporting consumers in areas of deprivation, and wider work as a Regional Lead, training front line staff in how best to support their customers in managing household energy use.

Bournemouth foodbanks / SGN (Southern Gas Network) Safe and Warm Fund
We started work this year with Bournemouth foodbank, funded by the SGN Safe and Warm Fund, for delivery of energy saving workshops to users of the foodbanks.

3.3 Supporting local food

NOCN (National Open College Network) Level 1 Award Horticulture
With support of the RHS (Royal Horticultural Society) Flourish Fund, we are starting to produce significant results with our accredited training offer.

- A group of six learners from People First Forum worked at our Wimborne Community Centre kitchen garden to help care for the garden while learning and achieving their level 1 NOCN Horticulture qualification.
- Two volunteers worked at the Wimborne garden and our Kingston Lacy allotment to help with the plots whilst learning and achieving their level 1 qualification. One participant now works for Stewarts Garden Centre thanks to the confidence and skills learnt during the course; the other participant uses his skills in the social care service where he works.
- Seven learners from South West Regional Assessment Centre (SWRAC) and Employ My Ability (EMA) worked together to achieve their Level 1 qualifications. Working on the site

at SWRAC Dorchester, students learned how to plan, plant, propagate, and harvesting fresh produce for the centre

To date, we have put 37 people though the NOCN Level 1 Horticulture award. Of these learners, two have gone onto horticulture jobs, two are now studying Royal Horticultural Society (RHS) level 2, two are using the qualification in their current workplace (care homes), and eight now volunteer in a horticulture / gardening setting. NOCN have confirmed that our extended Direct Claims Status (DCS) has been approved following the recommendation from the External Quality Assurance (EQA).

A big thank you to the Hayes Recruitment Team in Bournemouth

A group of 10 volunteers on a corporate volunteer afternoon from Hayes Recruitment, supported the clearing of our Kingston Lacy allotment site and planting of vegetables. Four volunteers have looked after the plot and grown produce to support our Wimborne Community Café, based at Wimborne Community Centre.

3.4 Protecting Rural Services

DCA is a member of the Action with Communities in Rural England (ACRE) network, England's largest grouping of rural community support charities. ACRE and its 38 county-based member organisations, work together to advocate on behalf of rural communities, and support a wide range of community-led initiatives using nationally established good practice. During the year, DCA continued to collect evidence on the challenges our rural communities face, reporting quarterly to ACRE/ DEFRA to advocate on their behalf, and to influence national policy.

Rural Housing Enabling (RHE)

During the year we were successful with our bid to the Rural Housing Enabling (RHE) programme. The purpose of the RHE programme is "To boost the supply of new rural affordable housing by providing access to a service that supports landowners and communities identify sites, work with housing associations and local authorities to deliver high quality homes that meet local housing need through small scale schemes." This will be delivered in villages and smaller rural communities (less than 3000 population) through:

- bringing forward rural exception sites, and first homes exception sites.
- supporting 100% affordable housing schemes.
- small S106 market led schemes

3.5 Supporting Social Enterprises

With the ending of the European Union funded Inspire Dorset programme, we were pleased to secure new work, using our coaches' skills and expertise supporting young people back into education, training, and employment.

BCP NEETs

We started work funded by Bournemouth, Christchurch and Poole Council for the provision of a NEETs prevention programme of learning and support for years 10 and 11 students. We are supporting a cohort of students referred by BCP staff to prevent them from being NEET at the end of year 11, and to provide transition support for those same students across the summer holidays and into autumn term to settle them into their post 16 provision.

Dorset Community Action

Structure, Governance and Management

Governing Document

Dorset Community Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18th February 1997. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the charity and there are currently 203 members (245 in 2023), each of whom agrees to contribute £1 in the event of the charity winding up.

Organisation

Dorset Community Action is a Rural Community Council (RCC) and a member of the Action with Communities in Rural England (ACRE) network. It has a Board of Trustees of up to fifteen members. Trustees may co-opt up to five persons who are willing to be Trustees, including one non-voting member nominated by Dorset Council.

Dorset Community Action aims to recruit a diverse range of Trustees in order to retain a balanced Board, representative of the community. New procedures introduced in 2012 ensure that all candidates for Trusteeship offer relevant skills and knowledge to the Board. In the case of elected Trustees, all nominees are requested to attend an informal meeting with the Chair of the Trustees, observe a Board meeting and can meet with senior staff before making a decision on whether to join. All Trustees are required to sign a declaration of eligibility and a conflict of interest form. Dorset Community Action maintains a register, which lists, for each Board member, any business or personal interests, which could conflict with Dorset Community Action's interests. Entries are reviewed annually, and the register is available for inspection. On appointment, Trustees are provided with documents including a copy of the Governing Document of the Charity and copies of the last audited accounts and Board minutes.

Trustees of Dorset Community Action:

- Decide the overall policy and direction of Dorset Community Action work;
- Ensure that the organisation is run in compliance with its Governing Document, Charity Law and Company Law;
- Ensure that funds received by Dorset Community Action are properly managed and accounted for;
- Act as the formal employer of the staff, and approve all HR policies;
- Support and guide Senior Managers as appropriate;
- Understand, promote and safeguard the good name and ethos of Dorset Community Action;
- Monitor the performance of the organisation in meeting its objectives;
- Represent Dorset Community Action at external meetings.

The Board of Trustees meet every quarter, though the Board can arrange additional meetings to ensure that their duties are fulfilled. A Finance and General Purpose Committee was established by the Board in September 2016, renamed as Finance and Operations Committee in 2020, to maintain an overview of, and to provide advice to it, regarding the financial and administrative affairs for the charity. This Committee also meets on a quarterly basis with additional meetings held when necessary. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity, and

implement the strategies agreed by the Board. The Chair and Chief Executive meet and communicate regularly.

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the charity. See note 12 for travel expenses paid to Trustees in 2023/24. In the current year no related party transactions were reported.

The charity is a founder member of ACRE (Action with Communities in Rural England), which is the national network of RCCs, and a full member of the National Association for Voluntary and Community Action (NAVCA). Through these networks, Dorset Community Action influences the development of national policy and practice.

Across Bournemouth, Dorset and Poole, Dorset Community Action participates in many partnerships within the voluntary and statutory sectors, wherever that benefits communities or voluntary organisations.

Staff and Premises

Dorset Community Actions registered office is at the Little Keep in Dorchester. DCA also runs and manages Wimborne Community Centre in Wimborne town centre, where we have a small office. The total number of paid employees as at 31st March 2024 was 5 full-time and 9 part-time.

Pay scales for all staff are set on a similar level to other RCCs across the country and benchmarked against the NJC pay scales.

Investment Policy

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees to take account of the demands for funds. The current policy is to invest surplus cash funds for short periods as cash deposits with major banking institutions.

Reserves Policy

The reserves of the charity are those that are freely available to be spent in pursuing the charity's objects. The free reserves of the charity at the year-end were:

	2024	**2023**
Total reserves	267,162	268,298
Less: Restricted funds	(70,654)	(12,281)
Free reserves	196,508	256,017

This represents 7 months of operating cost expenditure (2023: 9 months).

The Trustees consider that the charity needs to maintain free reserves at a minimum of 6 months of operating cost expenditure based on 100% of unrestricted fund expenditure plus 50% of restricted salary expenditure to provide the organisation with adequate financial stability and the means for it to

meet its charitable objectives and commitments, and as a contingency cushion against fluctuations of income. Trustees will continue to keep this under annual review.

Going Concern

The Trustees have prepared the accounts on a going concern basis and consider this basis is appropriate for twelve months from the date of signing the financial statements.

Risk Management

The Trustees have a risk management strategy in place which comprises:

- The trustees review the principal risks at each meeting of the Board and we review the organisation's risk register annually.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. Key elements in the management of financial risk are regular monitoring of current funding contracts, early identification of any problems with delivery of outcomes, and regular communication with funders.

Attention has also been focussed on future funding and ensuring that DCA chooses the right direction and strategy to match a changing operating environment by the creation of a strategic plan which includes involvement from staff, trustees and stakeholders.

Grant Making

All the funds administered in grants by the charity are governed by procedures and limits laid down and agreed in advance between the charity and those partners funding the grant schemes.

Representatives of partners always play an active role in the decision-making. The charity will not pay any grants in advance of receipts of funds of partners without the funder's permission.

Financial Review

The results for the year and the financial position of the charity are shown in the attached financial statements.

In summary, the Charity's total income for the year was £561,167 (2023 - £580,777) of which £435,899 related to restricted project income (2023 - £460,032). Total expenditure for the year was £562,303 (2023 - £606,855) of which £377,525 related to restricted project expenditure (2023 - £414,042).

The net movement in unrestricted funds for the year was a deficit of £59,509 (2023 – deficit £6,787) resulting from a £59,638 deficit on general reserves and a surplus of £128 on the designated fund, Wimborne Community Centre. At the start of the financial year, Trustees agreed to allocate unrestricted reserves to fund new development work. This was to help us in the transition following the end of the European Social Funding programme and completion of the Building Better Opportunities (BBO) national programme. Trustees agreed to an investment from reserves of £30,000, giving an underlying deficit of £29,510. The carried forward balance on unrestricted funds of £196,508 (2023 - £256,017) forms the general reserves of the charity. Free reserves unrestricted reserves less fixed assets were £190,883 (2023 - £256,017).

The net movement in restricted funds was a surplus of £58,373 (2023 – deficit of £19,291). The carried forward balance on restricted funds was a surplus of £70,654 (2023 – surplus £12,281).

Plans for Future Periods

The risks that the organisation now faces are without doubt the most challenging in the last ten years, and remain unchanged:

- Increasingly constrained external funding environment
- Staffing recruitment and staff capacity / expertise being retained
- Stabilising the ship financially to allow enough time to reposition DCA into new markets e.g. the private sector, and to scale up trading activity.

Due to some of the significant changes in our operating and funding environment, in particular the ending of European Social Fund (ESF) funding in June 2023, without replacement by Shared Prosperity Funding, is leading us to continuously re-evaluate our future plans and the assumptions they are based on.

As a result, this year the DCA Board invested charity reserves into development time to support this wider strategy, with a focus on our employment and enterprise support programmes, for which we know there is an ever present need. Going forward we will be focussing on:

- Developing new partnerships with organisations sharing our values in how we support people, and where there are opportunities for expansion e.g. Garden Maintenance Team, and Seed2Plate.

- Diversify DCA's range of income streams, includes nationally, e.g. through the Cirican LLP, working with ACRE network members to develop our ability to bid for national community research contracts,

- Rebalancing of senior management time towards income generation work e.g. consultancy;

Dorset Community Action

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also the directors of Dorset Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 ("FRS 102").
Company law requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements we are required to: -

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make reasonable and prudent judgements and estimates;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on and signed on their behalf by

.....
C Spackman (Vice Chair)
14 November 2024

Independent Examiner's Report to the Trustees of Dorset Community Action

Independent examiner's report to the trustees of Dorset Community Action ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1.accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2.the accounts do not accord with those records; or
3.the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4.the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

JA Richardson

Miss JA Richardson FCA FCCA DChA

Date 4th December 2024

Statement of Financial Activities (incorporating an Income & Expenditure Account) for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	901	-	901	312
Charitable activities					
Charitable activities	6	100,025	435,899	535,924	556,374
Other trading activities	4	18,538	-	18,538	22,651
Investment income	5	5,804	-	5,804	1,441
TOTAL		125,268	435,899	561,167	580,778
EXPENDITURE ON					
Raising funds	7	625	-	625	470
Charitable activities					
Charitable activities	8	255,376	306,302	561,678	606,386
TOTAL		256,001	306,302	562,303	606,856
NET INCOME/(EXPENDITURE)		(130,733)	129,597	(1,136)	(26,078)
Transfers between funds	18	71,224	(71,224)	-	-
Net movement in funds		(59,509)	58,373	(1,136)	(26,078)
RECONCILIATION OF FUNDS					
Total funds brought forward		256,017	12,281	268,298	294,376
TOTAL FUNDS CARRIED FORWARD		**196,508**	**70,654**	**267,162**	**268,298**

The notes form part of these financial statements

Balance Sheet 31 March 2024
Registered Company Number 03320011

	Notes	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	15	5,625	-	5,625	-
CURRENT ASSETS					
Debtors	16	22,306	12,890	35,197	53,160
Cash at bank		207,614	57,764	265,378	271,587
		229,921	70,654	300,575	324,747
CREDITORS					
Amounts falling due within one year	17	39,038	-	39,038	56,449
NET CURRENT ASSETS		190,883	70,654	261,537	268,298
TOTAL ASSETS LESS CURRENT LIABILITIES		196,508	70,654	267,162	268,298
NET ASSETS		196,508	70,654	267,162	268,298
FUNDS	18				
Unrestricted funds				196,508	256,017
Restricted funds				70,654	12,281
TOTAL FUNDS				267,162	268,298

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14th November 2024 and were signed on its behalf by:

.....
C Spackman - Vice Chair of Trustees

The notes form part of these financial statements

Cash Flow Statement
For Year Ended 31 March 2024

	Notes	2024	2023
		£	£
Cash flows from operating activities			
Cash generated from operations	1	(5,764)	(59,194)
Net cash (used in)/provided by operating activities		(5,764)	(59,194)
Cash flows from investing activities			
Interest received		5,804	1,441
Purchase of fixed asset additions		(6,250)	-
Net cash provided by investing activities		(446)	1,441
Change in cash and cash equivalents in the reporting period		(6,209)	(57,753)
Cash and cash equivalents at the beginning of the reporting period		271,587	329,340
Cash and cash equivalents at the end of the reporting period		265,378	271,587

The notes form part of these financial statements

Notes to the Cash Flow Statement
For Year Ended 31 March 2024

1 RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(1,136)	(26,078)
Adjustments for:		
Depreciation charges	625	470
Interest received	(5,804)	(1,441)
Decrease/(increase) in debtors	17,963	179
(Decrease)/increase in creditors	(17,411)	(32,324)
Net cash (used in)/provided by operations	(5,764)	(59,194)

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash Flow	At 31.3.24
	£	£	£
Net Cash			
Cash at bank and in hand	271,587	(6,209)	265,378
Total	271,587	(6,209)	265,378

Notes to the Financial Statements for the Year Ended 31 March 2024

1 LEGAL FORM

The charity is a private company limited by guarantee and with no share capital and incorporated in England and Wales. The guarantors are the members whose liability in the event of a winding up is limited to 51 each. There were 203 members at the balance sheet date (2023: 245 members). The registered office can be found on page 2 of these financial statements.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the account on a going concern basis

The charity reported incoming resources of £561,167 and net expenditure of £562,303 leading to net expenditure in the year of £1,136. The Trustees are of the view that the improvement to operational efficiencies and review of the business strategy for the organisation have secured the immediate future for the charity for the next 12 months and as such the financial statements are prepared on a going concern basis.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donated assets are included in the Statement of Financial Activities on a receivable basis based on the estimated value of the assets to the charity.
Funding received is included as income from activities in furtherance of the charity's objectives, but included in the restricted funds where the grant is specific to a particular project. Income is deferred only where the donor has specified that the right to consideration is dependent on performance in a future period.

Interest receivable

Interest of funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors

Funding Receivable and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

2 ACCOUNTING POLICIES (continued)

Resources expended (continued)

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
Grants payable are charged in the year when the offer is conveyed to the recipient, except in cases where the offer is conditional and the condition remains in the control of the charity. Grants offered subject to such conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Creditors

Creditors and provisions are recognised where the charity has the present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating Leases

The charity classifies the lease of printing and copier equipment as operating leases: the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Governance costs

Governance costs are allocated to restricted fund projects in accordance with amounts agreed with funding providers. These costs are shown as reallocation of internal expenses.

Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets

All assets with a cost in excess of £2,000 are capitalised.

Tangible fixed assets

All assets with a cost in excess of £2,000 are capitalised with the exception as noted below.
Project specific equipment purchases are mostly funded directly by the fund provider at the start of the project and are not capitalised as the items may be returned to the fund provider or given to the project.
Fixed assets are depreciated to residual value over their estimated useful economic life in equal annual instalments at the following rates:

Motor Vehicles	20% straight line

Taxation

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

2 ACCOUNTING POLICIES (continued)

Fund accounting

Restricted funds

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. With the agreement of the fund provider, restricted funds can roll forward brought forward balances for use as income in the next financial year. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.
The Charity no longer operates a defined benefits pension scheme.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

3 DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	901	312
Legacies	-	-
	901	312

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

4 INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Income from Wimborne Community Centre (WCC)	100,025	94,447
Grants	435,899	461,927
	535,924	556,374

5 INCOME FROM TRADING ACTIVITIES

	2024	2023
	£	£
Consultancy and training	13,715	15,050
Other trading income	3,239	5,482
Membership and advertisement	1,584	2,119
	18,538	22,651

6 INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	5,804	1,441
	5,804	1,441

7 EXPENDITURE ON RAISING FUNDS

	2024	2023
Other trading activities	£	£
Depreciation and amortisation	625	470
	625	470

8 CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds	Restricted Funds	2024 Total funds	2023 Total funds
	£	£	£	£
Employee Costs:				
Salaries	172,277	182,960	355,237	440,831
Payroll charges	2,560	-	2,560	2,437
Recruitment	209	429	638	948
Training and conference costs	418	1,136	1,554	753
Premises related expenses	33,737	800	34,537	24,643
Transport related expenses	4,742	2,586	7,328	5,012
Supplies and services	10,768	118,391	129,159	98,081
VAT paid to HMRC	8,897	-	8,897	10,344
Governance costs:				
Salaries	17,318	-	17,318	17,571
Other costs	4,450	-	4,450	5,766
Total	255,376	306,302	561,678	606,386

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

9 GRANTS PAYABLE

	2024	2023
	£	£
Charitable Activities	40,861	18,230

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
NEST Weymouth CIC	8,000	-
Redland Rebels	10,250	-
Littlemoor Community Youth Club	5,849	4,396
St Francis of Assisi Littlemoor PCC	1,374	-
Houseworks Dorset Ltd	10,550	10,300
Littlemoor Community Action Group	-	2,405
Yoga with Caroline	2,600	-
Other grants below £2000	2,238	1,129
	40,861	18,230

10 SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	2,750	1,700	4,450

11 NET INCOME/(EXPENDITURE)

Net income/expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Independent examiner fees	2,100	1,855
Accounts preparation fee	650	1,485
Depreciation and amortisation	625	470

12 TRUSTEES REMUNERATION AND BENEFITS

There was no Trustees' remuneration or other benefits for the year to 31 March 2024 nor for the year ended 31 March 2023

Trustees' expenses

During the year no Trustees received reimbursed travel and conference expenses (2023:£14). The charity has paid premiums of £399 (2023: £397) to provide £2 million of indemnity insurance for the Trustees.

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

13 STAFF COSTS

	2024	2023
	£	£
Wages and salaries	330,829	399,332
Social security costs	21,843	30,842
Other pension costs	19,884	28,229
	372,556	458,403

The average monthly headcount for staff was 15 (2023: 18) and the average monthly number of full time equivalent employees during the year is stated in the split given below.

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

	2024	2023
Operational	10	12
Management and administering the charity	2	2
	12	14

No employees received emoluments in excess of £60,000.
The key management personnel comprises of the Chief Executive and two Senior Managers. The total salary paid to key management personnel was £172,450 (2023: £141,544).

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
INCOME AND ENDOWMENTS FROM		£	£	£	£
Donations and legacies	3	312	-	312	1,484
Charitable activities					
Charitable activities	6	96,342	460,032	556,374	688,945
Other trading activities	4	22,651	-	22,651	28,688
Investment income	5	1,441	-	1,441	92
TOTAL		120,746	460,032	580,778	719,209
EXPENDITURE ON					
Raising funds	7	470	-	470	1,413
Charitable activities					
Charitable activities	8	192,344	414,042	606,386	657,417
TOTAL		192,814	414,042	606,856	658,830
NET INCOME/(EXPENDITURE)		(72,068)	45,990	(26,078)	60,379
Transfers between funds	18	65,281	(65,281)	-	-
Net movement in funds		(6,787)	(19,291)	(26,078)	60,379
RECONCILIATION OF FUNDS					
Total funds brought forward		262,804	31,572	294,376	233,997
TOTAL FUNDS CARRIED FORWARD		256,017	12,281	268,298	294,376

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

15 TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Motor Vehicles	Total
	£	£	£
COST			
At 1 April 2023	17,476	-	17,476
Additions	-	6,250	6,250
31 March 2024	17,476	6,250	23,726
DEPRECIATION			
At 1 April 2023	17,476	-	17,476
Charge for year	-	625	625
At 31 March 2024	17,476	625	18,101
NET BOOK VALUE			
At 31 March 2024	-	5,625	5,625
At 31 March 2023	-	-	-

16 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Funding receivable	15,952	23,832
Prepayments and accrued income	19,245	29,328
	35,197	53,160

17 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	6,643	7,290
VAT	14,890	1,798
Other creditors	14,157	25,592
Accruals and deferred income	3,348	21,769
	39,038	56,449

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

18 MOVEMENT IN FUNDS

	AT 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	217,943	(141,357)	81,719	158,305
WCC	26,074	10,624	(10,495)	26,203
Dilapidation Fund	12,000	-	-	12,000
	256,017	(130,733)	71,224	196,507
Restricted funds				
Abri	4,920	381	(2,300)	3,000
ACRE	-	12,203	(12,203)	-
Anton Jergens	5,000	(3,521)	(1,479)	-
BCP Food Poverty	-	1,445	(1,445)	-
BCP NEET Prevention	-	2,608	(2,608)	-
BCP NEET Challenge	-	5,000	-	5,000
BCP Training	-	556	(556)	-
BESN	-	3,825	(3,825)	-
BESN Champion	-	776	(776)	-
Big4Littlemoor - Big Local	212	33,578	(18,479)	15,310
NHS Dorset Clinical Commissioning group	-	10,592	(10,592)	-
Building Better Opportunities	2,149	(11,949)	9,800	-
Digital Inclusion Capability	-	1,179	(1,008)	171
European Social Fund	-	-	-	-
National Garden Scheme	-	1,999	-	1,999
NCS Groundworks	-	284	(284)	-
NCS Training	-	5,450	(5,450)	-
Prison Project		6,972	(2,072)	4,900
Rural Housing Enabler	-	14,116	(5,901)	8,216
RHS Florish	-	4,129	(4,129)	-
Serious Violence Duty Consultation	-	4,439	(4,439)	-
Talbot Village Trust	-	(4,241)	4,241	-
Trusted Voices	-	5,759	(5,759)	-
Seed2Plate Combined Fund	-	34,018	(1,960)	32,058
	12,281	129,598	(71,224)	70,654
Total Funds	268,297	(1,136)	-	267,161

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

18 MOVEMENT IN FUNDS (CONTINUED)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,243	166,601	(141,357)
WCC	100,025	89,401	10,624
Dilapidation Fund	-		
	125,268	256,001	(130,733)
Restricted funds			
Abri	5,769	5,388	381
ACRE	41,255	29,052	12,203
Anton Jergens	-	3,521	(3,521)
BCP Food Poverty	5,500	4,055	1,445
BCP NEET Prevention	8,222	5,614	2,608
BCP NEET Challenge	5,000	-	5,000
BCP Training	1,943	1,387	556
BESN	12,976	9,151	3,825
BESN Champion	2,625	1,849	776
Big4Littlemoor - Big Local	130,474	96,897	33,578
NHS Dorset Clinical Commissioning group	36,057	25,465	10,592
Building Better Opportunities	32,305	44,253	(11,949)
Digital Inclusion Capability	3,600	2,421	1,179
European Social Fund	-	-	-
National Garden Scheme	3,247	1,249	1,999
NCS Groundworks	4,947	4,662	284
NCS Training	12,797	7,347	5,450
Prison Project	11,900	4,928	6,972
Rural Housing Enabler	26,969	12,853	14,116
RHS Florish	15,500	11,371	4,129
Serious Violence Duty Consultation	11,900	7,461	4,439
Talbot Village Trust	1,519	5,760	(4,241)
Trusted Voices	20,000	14,241	5,759
Seed2Plate Combined Fund	41,394	7,377	34,018
	435,899	306,302	129,598
TOTAL FUNDS	561,167	562,303	(1,136)

18 MOVEMENT IN FUNDS (CONTINUED)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	236,093	(85,949)	67,799	217,943
WCC	17,711	13,881	(5,518)	26,074
Dilapidation Fund	9,000	-	3,000	12,000
	262,804	(72,068)	65,281	256,017
Restricted funds				
Action with Communities in Rural England	-	12,202	(12,202)	-
Building Better Opportunities	5,546	(3,397)		2,149
Big Energy Saving Network	-	3,516	(3,516)	-
NHS Dorset Clinical Commissioning	-	10,665	(10,665)	-
Big Local Funding - Big4Littlemoor	15,587	5,484	(20,859)	212
Trusted Voices	-	5,915	(5,915)	-
Community Oven	881	(881)	-	-
Summer in Dorset	20	(20)	-	-
Abri	5,134	(87)	(127)	4,920
JP Morgan - GoGreen	13	(13)	-	-
Arnold Clark	189	(189)	-	-
Health Inequalities	4,202	(2,723)	(1,479)	-
Anton Jergens	-	5,000	-	5,000
Seed2Plate Awards for All	-	2,840	(2,840)	-
European Social Fund	-	1,983	(1,983)	-
Low Carbon Community Spaces	-	2,743	(2,743)	-
Serious Mental Illness HEP	-	2,952	(2,952)	-
TOTAL FUNDS	294,376	(26,078)	-	268,298

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

18 MOVEMENT IN FUNDS (CONTINUED)

Comparative net movement in funds (for the year ended 31 March 2023), included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,436	(120,385)	(85,949)
WCC	86,310	(72,429)	13,881
	120,746	(192,814)	(72,068)
Restricted funds			
Action with Communities in Rural England	41,255	(29,053)	12,202
Building Better Opportunities	194,155	(197,552)	(3,397)
Big Energy Saving Network	12,975	(9,459)	3,516
NHS Dorset Clinical Commissioning Group	43,268	(32,603)	10,665
Big Local Funding - Big4Littlemoor	85,081	(79,597)	5,484
Trusted Voices	20,000	(14,085)	5,915
Community Oven	-	(881)	(881)
Summer in Dorset	-	(20)	(20)
Abri	231	(318)	(87)
JP Morgan - GoGreen	-	(13)	(13)
Arnold Clark	-	(189)	(189)
Health Inequalities	5,000	(7,723)	(2,723)
Anton Jergens	5,000	-	5,000
B&Q	4,000	(4,000)	-
Co-op	2,063	(2,063)	-
Seed2Plate Awards for All	9,600	(6,760)	2,840
European Social Fund	17,486	(15,503)	1,983
Low Carbon Community Spaces	9,918	(7,175)	2,743
Serious Mental Illness HEP	10,000	(7,048)	2,952
TOTAL FUNDS	580,778	(606,856)	(26,078)

Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

18 MOVEMENT IN FUNDS (CONTINUED)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	236,093	(227,306)	149,518	158,305
WCC	17,711	24,505	(16,013)	26,203
Dilapidation Fund	9,000	-	3,000	12,000
	262,804	(202,801)	136,505	196,508
Restricted funds				
ACRE	-	24,405	(24,405)	-
Building Better Opportunities	5,546	(15,346)	9,800	-
Big Energy Saving Network	-	7,341	(7,341)	-
BESN Champion	-	3,825	(3,825)	-
NHS Dorset Clinical Commissioning	-	21,257	(21,257)	-
Big4Littlemoor - Big Local	15,587	39,062	(39,338)	15,310
Trusted Voices	-	11,674	(11,674)	-
Community Oven	881	(881)	-	-
Summer in Dorset	20	(20)	-	-
Abri	5,134	294	(2,427)	3,000
JP Morgan - GoGreen	13	(13)	-	-
Arnold Clark	189	(189)	-	-
Health Inequalities	4,202	(2,723)	(1,479)	-
Anton Jergens	-	1,479	(1,479)	-
Seed2Plate Combined Fund	-	36,858	(4,800)	32,058
European Social Fund	-	1,983	(1,983)	-
Low Carbon Community Spaces	-	2,743	(2,743)	-
Serious Mental Illness HEP	-	2,952	(2,952)	-
BCP Food Poverty	-	1,445	(1,445)	-
BCP NEET Prevention	-	2,608	(2,608)	-
BCP NEET Challenge	-	5,000	-	5,000
BCP Training	-	556	(556)	-
Digital Inclusion Capability	-	1,179	(1,008)	171
National Garden Scheme	-	1,999	-	1,999
NCS Groundworks	-	284	(284)	-
NCS Training	-	5,450	(5,450)	-
Prison Project	-	6,972	(2,072)	4,900
Rural Housing Enabler	-	14,116	(5,901)	8,216
RHS Florish	-	4,129	(4,129)	-
Serious Violence Duty Consultation	-	4,439	(4,439)	-
Talbot Village Trust	-	(4,241)	4,241	-
	31,572	178,636	(139,553)	70,654
TOTAL FUNDS	294,376	(24,165)	(3,048)	267,162

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF DESIGNATED FUNDS

Wimborne Community Centre (WCC) Formerly Community Learning and Resource Centre (CLaRC)
Relates to a centre for adult and community learning in Wimborne and related income and expenditure. A transfer of £10,495 was made from the designated fund within the year.

Dilapidation Fund
Funds set aside to cover restoration of the leased office space to its original condition at the end of the lease term. The lease is due to end in 2028 with breaks granted every 5 years. A transfer of £3,000 was made from unrestricted reserves to increase the balance held in this fund at the end of the previous financial year.

PURPOSES OF RESTRICTED FUNDS

Action with Communities in Rural England (ACRE)
Grant received from ACRE resulting from DEFRA's Grant Aid Investment Programme, to deliver local strategic support to rural communities enabling them to take action, to share learning on sustainable funding models and to provide access to local intelligence.

Building Better Opportunities - Supporting Enterprise in Dorset
DCA was successful in securing the Stage 2 bid of the Building Better Opportunities — Supporting Enterprise in Dorset funded by the National Lottery Community Fund and European Social Fund. The grant was given to enable target participants to overcome barriers to employment through accessible, community based support as a stepping stone into enterprise, leading to increased confidence and long- term life changes.

Big Energy Saving Network (BESN)
To provide assisted action to vulnerable consumers, to help them save money on their energy costs through outreach sessions, and to deliver an energy saving training programme to front line workers who have regular contact with vulnerable customers.

BESN Champion
This project offered direct support to vulnerable consumers (local residents) to reduce their energy bills and save energy.

NHS Dorset Clinical Commissioning Group
Grant from CCG to provide advice, training and consultancy support for the benefit of community groups, charities and social enterprises in Dorset.

Big Local Funding - Big4Littlemoor
DCA is providing the role of a Locally Trusted Organisation to the Big4Littlemoor Partnership to support them with strategic leadership and implementation of their Big Local Plan. A grant was awarded to the partnership by the Lottery Fund which is administered by the Local Trust.

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF RESTRICTED FUNDS (continued)

Trusted Voices
To engage with Dorset's voluntary and community groups to support the COVID19 Trusted Voices contacts to best communicate the key messages as identified by the Dorset Health Protection Board and to report any issues identified by the community in relation to reducing COVID 19 community transmission.

Community Oven Grants
A grant received from Dorset Council to give to ten village and community halls to purchase an oven for community use.

Summer in Dorset
A grant from Dorset Council given to the Big4Littlemoor project to support the delivery of the holiday activities and food programme in Dorset over the 2021 summer holidays.

Abri
A grant received from Abri given to the Big4Littlemoor project to re-invigorate a disused garden, helping to unlock the potential of the Littlemoor community.

JP Morgan - GoGreen donation
A donation received for supplies towards the Seed2Plate project to create a growing space that can be developed with the aid of the participants from the Inspire Dorset programme, with the main aim being to produce nutritious food for those on low incomes

Arnold Clark
A donation received for supplies towards the Seed2Plate project to create a growing space that can be developed with the aid of the participants from the Inspire Dorset programme, with the main aim being to produce nutritious food for those on low incomes.

Health Inequalities
Project funded by CCG to provide insight relating to accelerating preventative programmes: support the gathering and analysis of local health inequalities insight and knowledge to further

Anton Jergens
A grant to employ a self employment and community enterprise coach to support long term unemployed people back into work, working mainly in urban deprived wards within Dorset, Bournemouth, Poole and Christchurch.

European Social Fund
A community training grant received from European Social Fund and supported by Education and Skills Funding agency for the Seed2Plate project to engage volunteers to repurpose plots of land to grow fresh fruit and vegetables, whilst gaining skills and qualifications through the National Open College Network (NOCN). The project is the only level 1 NOCN in Horticulture currently delivered in Dorset.

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF RESTRICTED FUNDS (continued)

Seed2Plate Combined Fund
This combined fund collates grants from numerous funders that contribute to our Seed to Plate programme. This includes funding from BCP Council for £15,000 to deliver Team Challenge workshops; £5,960 from the Dorset Community Foundation for work in Bridport; £2,000 from CLA Charitable Trust, £2,500 from Hopscotch preschool CIC and £1,000 from Tesco to deliver a project in Ferndown. There is also £3,500 from the D'Oyle Carte Foundation and £7,500 from the Oliver Ford Foundation. A project in Wimborne was funded by £3,358 from Sainsburys and a project in Somerford was funded by £993 from Sovereign Network Group.

Low Carbon Community Spaces
The project will support people and communities who are starting to think about taking climate action, but may not have the knowledge, or would like clearer guidance on what would make a difference and where to start. We will do this through linking with Community Spaces using a 10 step plan approach to improving low carbon awareness and action for community spaces. Through workshops, training using co-production to produce resources for use by further groups.

Serious Mental illness HEP
To revisit groups who support people with Serious Mental illness (SMI) as part of the Health Inequalities project to scope out training and peer support that groups could off to the SMI physical health project. To support the delivery and coordination of the Seed2Plate project over Dorset County and BCP area. Working to develop new growing plots and train volunteers in how to grow, maintain and harvest produce from the growing gardens.

BCP Food Poverty
A grant received from the BCP Food & Warmth Support Fund to deliver a series of cost-of-living related skills workshops working through Somerford Primary School, Somerford Family Hub and Christchurch Community Partnership affiliated groups, providing a range of cooking & food skills and household energy advice workshops.

BCP NEET Prevention
A contract funded by BCP Council to provide a NEETs (Not in Education, Employment or Training) prevention programme of 121 Coaching and emotional literacy training and support for years 10 and 11 students.

BCP NEET challenge
A contract funded by BCP Council to provide a series of social action community based Team Challenge workshops specifically aimed at young people at risk of being classified as NEET and asylum seeking young people.

Digital Inclusion Capability
A capability grant from the Good Things Foundation - Fix the Digital Divide, to offer access to & support for IT at Wimborne Community Centre.

18 MOVEMENT IN FUNDS (CONTINUED)

PURPOSES OF RESTRICTED FUNDS (continued)

National Garden Scheme
A grant to fund gardening materials to create a growing and sensory community garden

NCS Groundworks
Social and community action Team Challenges & training support for young people 16 / 17 and those in care or with mental health or learning disabilities up to the age of 24. Funded by NCS via Groundworks.

NCS Training
Social and community action Team Challenges & training support for young people with mental health or learning disabilities up to the age of 24. Funded by NCS.

Prison Project
Funding from Dorset Council. This was an extension of the previous Serious Violent Crime project to include current Serious Violent Crime Prisoners in the research.

RHS Flourish
A community training grant received for the Seed2Plate project to engage volunteers to repurpose plots of land to grow fresh fruit and vegetables, whilst gaining skills and qualifications through the National Open College Network (NOCN). The project is the only level 1 NOCN in Horticulture currently delivered in Dorset.

Rural Housing Enabler
Funding from ACRE aimed at boosting the supply of new rural affordable housing by providing access to a service that supports landowners and communities identify sites, work with housing associations and local authorities to deliver high quality homes that meet local housing need through small scale schemes.

Serious Violence Duty Consultation
Funding from Dorset Council (HM Govt funding) to undertake research work on the causes and impacts of serious violence, with both perpetrators and victims of violence.

Talbot Village Trust
A partnership with the Dorset Village Hall Association. 75% funding was secured from Talbot Village Trust alongside 25% from DCA reserves to support Village Halls through the Hallmark

Transfers between funds

Transfers between funds have been used where Dorset Community Action have used core resources to fulfil the restriction on the fund.

19 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	16,022	15,224
Between one and five years	59,573	60,000
In more than five years	-	11,250
	75,595	86,474

20 RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2024 nor the year ended 31 March 2023.

21 PENSIONS

Defined Benefit

The charity operated a defined benefit pension scheme for some longer serving employees of Dorset Community Action but the scheme was closed to new entrants and new employees. The Dorset County Council pension scheme is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997. Dorset Community Action ceased participation in the Fund on 11 August 2023 when the last active member left service. All assets and liabilities as at 11 August 2023 fell back to Dorset Council at that date and no exit payment was required to be paid by Dorset Community Action. As a ceasing Employer, Dorset Community Action has no further obligations to the Fund under Regulation 64 and the Rates and Adjustments Certificate dated 31 March 2023 has been revised to this effect.

Defined Contribution

The charitable company operates two defined contribution pension schemes for its employees, one being with Dorset Council which is now closed to new employees, and the other with Aviva. The assets of the scheme are held separately from those of the charity. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Dorset Community Action pays a contribution of 6% into the Aviva scheme and acts as an agent in collecting and paying over employee pension contributions. DCA's staging date for auto-enrolment was 1st May 2017 and those qualifying staff not already in the Aviva Scheme were enrolled into the scheme with DCA paying 6% employers contribution. The employer contributions made for the accounting period are treated as an expense and were £19,565 (2023: £19,222).

22 COMPANY LIMITED BY GUARANTEE

Dorset Community Action is a company limited by guarantee and accordingly does not have a share capital.

DORSET COMMUNITY ACTION

England & Wales - Charity number 1060910

Accounts

Dorset Community Action

Company Registration No. 3320011 (England and Wales)
Charity No. 1060910

Dorset Community Action

(COMPANY LIMITED BY GUARANTEE)

Report of the Trustees and Unaudited Financial Statements

for the year ended
31st MARCH 2023

Dorset Community Action

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CHARITY ADMINISTRATIVE INFORMATION

Directors and Trustees

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Simon Wraw	Chair
Christopher Spackman	Vice Chair
Phil Longdin	Treasurer
John Morley	
Aimie Cole	
Jeff Hart	(Co-opted 29/07/23)
Derek Howshall	(Resigned 19/01/23)
Andrew Fisher	(Resigned 11/07/23)
Lynne Regan	(Resigned 19/02/23)

Chief Executive
Alex Picot

Senior Managers

Linda Riggs	Finance and Office Manager (Retired 11/08/2023)
Paula Bennetts	Operations Manager
Camilla Payne	Finance Manager (Appointed 06/06/2023)
Paul Seaman	Programme Manager (Appointed 01/07/2023)

Patron

Angus Campbell	Lord-Lieutenant of Dorset

CHARITY ADMINISTRATIVE INFORMATION (CONTINUED)

Charity Registration Number:	1060910
Company Registration Number:	3320011
VAT Registration Number:	936 6666 78
Company Secretary:	Alex Picot
Principal Address and Registered Office:	The Little Keep Barrack Road Dorchester Dorset DT1 1SQ
Telephone Number:	01305 250921
Website:	www.dorsetcommunityaction.org.uk

Professional Advisors

Independent Examiner:	Ward Goodman 4 Cedar Park Cobham Road Ferndown Industrial Estate Wimborne Dorset BH21 7SF
Bankers:	National Westminster Bank plc 49 South Street Dorchester Dorset DT1 1DW CCLA Investment Management Ltd COIF Charities Funds 80 Cheapside London EC2V 6DZ

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2023

The Trustees are pleased to present their report and audited financial statements for the year ended 31st March 2023. This report is also the Directors' Report, required by Section 415 of the Companies Act 2006. The legal and administrative information set out on pages 1 and 2 forms part of this report.

Trustees acknowledge the considerable endeavours of the senior management team and all members of staff in achieving the good progress reflected in this report, in the face of a particularly challenging environment for the sector.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2015.

In considering its future strategy, aims and objectives the Trustees have given due regard to the Charity Commission's guidance on Public Benefit.

Our purposes and activities

It is the mission of Dorset Community Action to encourage and support communities in Dorset into action that improves people's lives, particularly of those most disadvantaged. Our organisation is independent and committed to providing high quality information, advice, networking and support services to community and voluntary organisations of all shapes and sizes. It is our long-term goal to play a significant part in creating strong and sustainable communities across Dorset.

Charitable Objects

The objects of Dorset Community Action, as stated in its Memorandum and Articles of Association, are as follows:

1. To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Dorset and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and communities and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

2. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Report of the Trustees for Year Ended 31st March 2023

Our Principles

Work delivered by Dorset Community Action is based on these fundamental principles that are at the heart of the organisation's ethos:

- **Local need at the heart of Community Action** – services are provided where a local need is clearly identified.
- **Inclusion of those most disadvantaged** – services will always be delivered in a way that actively involves those people and groups who are most often excluded.
- **Empowerment of local people and groups** – services will always be delivered in a way that empowers local people and groups to develop their own solutions.
- **Independence to challenge for good** – services will be independent of the public sector enabling advocacy on behalf of local people and groups.
- **Partnership as a positive way forward** – services will always be developed in partnership with local people and groups, and alongside other providers where this best meets the needs identified.

Our Activities

- **Community and Voluntary Action** – supporting communities and voluntary organisations to deliver better projects and services through advice, training and development work.
- **Strategic Action** – working with partners and front-line organisations to ensure people and communities in Dorset have access to the services they need by supporting whole system change.
- **Sustainable Communities** – supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges together with change.

What we achieved in 2022/23

Strategic Review

We successfully completed a strategic review of our work during the year, supported by Action with Communities in Rural England (ACRE) and the Institute for Voluntary Action & Research (IVAR). We would like to thank all partners and stakeholders who gave their time to help us shape what DCA's core purpose is, and our key outcomes are. This has given us a framework for our work going forward, and in how we explain to the outside world what we do.

NOCN centre status

We were accepted as an accredited training centre by the National Open College Network (NOCN) to deliver Level 1 Awards in Horticulture and recruited our first learner cohorts (as part of our ESFA funded project). NOCN status will help us to develop our capabilities to deliver other accredited training, in support of the training and skills theme of our strategic plan. We also successfully launched our DCA Academy on the 4th May, with an online event showcasing the new online DCA training platform.

VCSE support

Despite ongoing funding challenges, our team continued to provide valuable support services for our communities, actively supporting 194 organisations with direct information, advice and guidance. We also continued our role as 'Local Trusted Organisation (LTO)' for Big 4 Littlemoor (Big4L), one of several national projects funded by the BIG Lottery through the BIG Local Trust, funding communities in areas of need to deliver ten year community regeneration plans.

Completion of Inspire Dorset Programme

With the ending of the European funding in June 2023, the year saw the successful completion of our Building Better Opportunities - Supporting Enterprise programme. Over the previous 6 years, Inspire Dorset supported 360 participants overall, all of whom were long term unemployed, and many with disabiliities. Of these people, 79 moved into self employment or employment direct from the programme.

Finally, at a time of much change in the public sector, we would like to thank our funding partners for their ongoing support, without which we could not support Dorset's communities as effectively as we do. Further details of activity in each of these areas is provided in this report.

Achievements through our Activities

1. Community and Voluntary Action – supporting communities and voluntary organisations through advice, training and development work

Dorset Community Action helps community groups, and people running community buildings and facilities, to better run their organisations, manage their liabilities, and secure the funding and resources they need.

Core Services – Dorset Community Action actively supported 194 people (through phone call support, factsheets, direct signposting, email support, and online surgeries), and 60 groups through our enquiry email service during the year. This free service was supported with funding from NHS Dorset. Our achievements included:

- **194 VCSE staff/trustees/volunteers** directly supported with advice and organisational health checks, covering:
  - Project Management (e.g. evidence of need)
  - Recruiting Trustees (e.g. skills auditing)
  - Getting & Managing Money (e.g. bid writing advice)
  - Managing Communications (e.g. using social media)
  - Governance & Trustee Skills (e.g. legal structures, roles and responsibilities)

- **36 Online training sessions**, network events, and information webinars run on a variety of topics including:

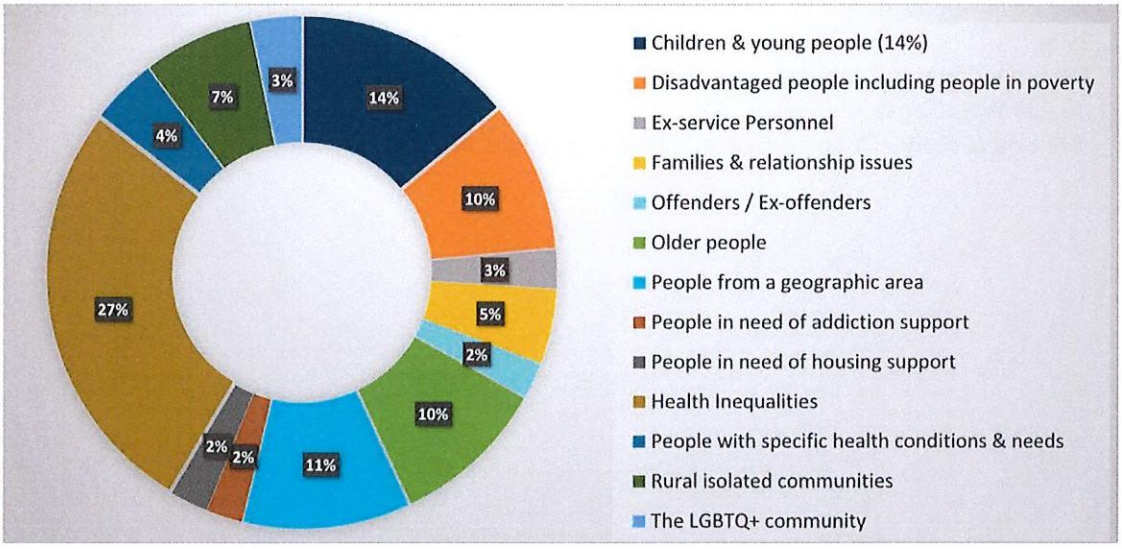
Cost of Living Crisis Support	Fundraising
Safeguarding P&P Support	Project Management
Village Hall & Community Buildings Support	Trustee Support
Low Carbon Support	Health Inequalities

May 2022 saw the launch of the DCA Training Academy, which continues to grow, with over 200 training resources currently available, and over 300 learners signed up on the Academy platform.

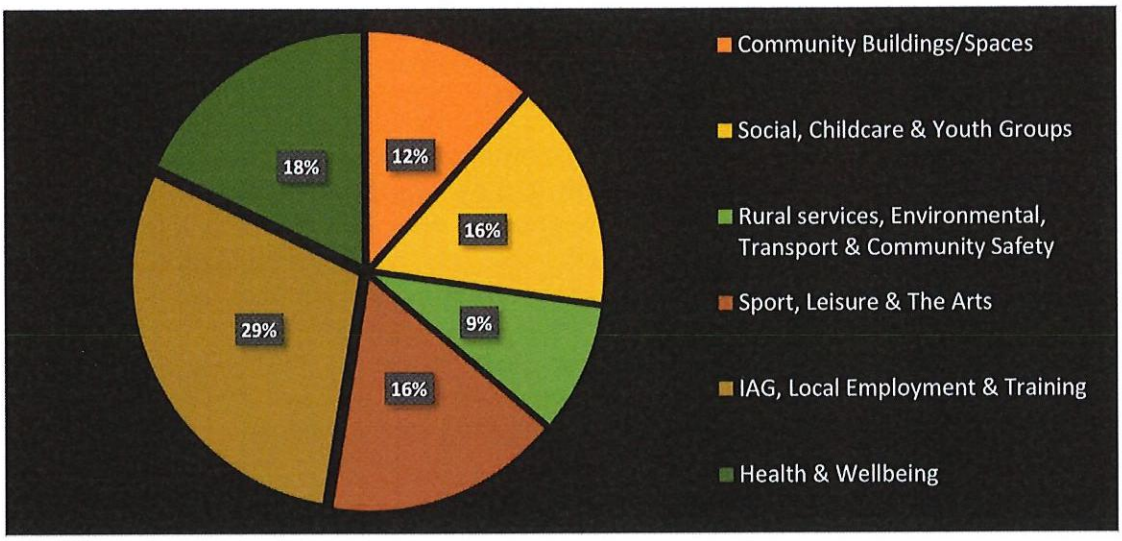
Other outcomes achieved during 2022-23:

- ✓ **1,185 Online Attendees.** As a result groups stated they felt better informed and able to move their organisation forward.
- ✓ **482 Frontline Workers Trained**, Big Energy Saving Network training delivered across the South West.
- ✓ **DCA e-bulletin shared with over 3,752 subscribers and members**.
- ✓ **35,288 Web Pages viewed.**
- ✓ **469 Social Media Posts,** including Twitter, Facebook and LinkedIn.

Beneficiaries of Supported VCSE Groups:



Activities of Supported VCSE Groups:



Digital communication

We sent out E-news or Funding Alerts to an audience of over **3,493** subscribers and members every week. This resource provided funding news, grant updates, ACRE support documents, Government updates, HSE advice and NHS Dorset support resources. DCA's new Enews and What's On newsletters have an average open rate of 39%. Our members only funding alert had an average open rate of 54%, bettering an industry average of 25%. Our website page views totalled **35,288** during this time with **16,713** web sessions recorded. We also posted 220 Tweets and 249 Facebook posts – increasing our social media reach and creating a more engaged following.

2. Strategic Action – DCA working with partners to ensure people and communities in Dorset have access to the services they need.

Dorset Community Action works with public sector organisations, communities and businesses on a range of community and research projects that support development of community & place. DCA has been involved in several key strategic initiatives this year, including:

VCSE Research

Using our reach into local communities and our networks, enables us to quickly access community data and insights, to inform our policy research, analysis and evaluations, supporting social, economic and environmental development across rural and coastal areas.

Supported with funding from Dorset Public Health/ NHS, we completed research on the factors affecting the health inequalities experienced by people with learning disabilities, enduring mental illness and ethnic minority communities. Towards the end of the year, supported by the NIHR Clinical Research Network, we undertook engagement work with our Trusted Voices Champions network (VCSE groups staff or volunteers), to look at barriers to accessing health prevention services, reported to them by their participants/beneficiaries, and how these VCSE organisations work to overcome these barriers and support people to access preventative health measures. Undertaking this type of ethnographic 'day in the life' research with users into how they access health services, is critical in enabling under represented groups to influence the policy making that affects them.

Place Based

Dorset Community Action works with public sector organisations, communities and businesses, on a range of projects, to support community & place. During the year we worked with communities including Poole Communities Trust, and Westham Community group in Weymouth to develop a placed based model of community development to enable:

- Bringing together community, statutory, and business partners through community networking events to identify common objectives;
- Supporting better community consultation, and evidencing of need to increase chances of funding success;
- Using our established expertise and grant management systems, to develop joint funding bids, act as accountable body and lead partner to run strategic partner programmes;
- Start to develop better models of social value and impact assessment.

3. Sustainable Communities – supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges and change

DCA develops integrated solutions to neighbourhood and sustainable communities through our expertise in community, employment, and environment.

DCA: Low carbon

During the year we received Together for Our Planet programme (National Lottery) funding of £9,918 to help community spaces to take practical climate action. This was a good opportunity to undertake project work with our village hall network, support groups with developing their environmental policies and management plans, through to using a simple checklist to assess the environmental and energy performance of their buildings.

DCA: Supporting local food

Seed2Plate: we were awarded an ESFA Community Training grant of £19,832 to deliver level 1 Horticulture qualifications on our Seed2Plate project, working with the National Open College Network (NOCN), enabling us to set up as an accredited training centre. Through this project, 14 people obtained a Level 1 qualification. Seed2Plate continues to prove attractive for funders. Towards the end of the year, we were awarded £15,000 through the RHS Flourish Fund to continue this work, citing that "The judging panel were very pleased to note the focus on diversity and the long term unemployed and the clear routes of progression into further training or employment for the trainees".

DCA: Protecting Rural Services

DCA is a member of the Action with Communities in Rural England (ACRE) network, England's largest grouping of rural community support charities. ACRE and its 38 county-based member organisations, work together to advocate on behalf of rural communities, and support a wide range of community-led initiatives using nationally established good practice.

During the year, DCA continued to collect evidence on the challenges our rural communities face, reporting quarterly to ACRE/ DEFRA to advocate on their behalf, and to influence national policy. This year we gave evidence from Dorset on issues ranging from health and social care, transport, to digital skills, rural services, and fuel poverty.

DCA: Supporting Social Enterprises

With the ending of the European funding in June 2023, the year saw the successful completion of our Building Better Opportunities - Supporting Enterprise programme. Over the previous 6 years, Inspire Dorset supported 360 participants, all of whom were long term unemployed, and many with disabiliities. The programme supported people to help address the employability barriers many people face, including unequal opportunities and lack of suitable jobs in our local communities, by developing community enterprise as an option to mainstream employment. The Inspire Dorset team provided one to one coaching and gave tailored support to participants via team challenges designed for groups of participants to work together to organise a community project that solved a local need.

Report of the Trustees for Year Ended 31st March 2023

We successfully delivered the final year of the Building Better Opportunities 'Inspire Dorset' project, supporting 32 people on the programme, achieving outcomes of:

- 8 participants entering employment;
- 13 testing an enterprise;
- 3 starting an enterprise (self employed)..

The Building Better Opportunities 'Inspire Dorset' project secured initial funding of £579,500 from The National Lottery Community Fund and the European Social Fund as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England.

Structure, Governance and Management

Governing Document

Dorset Community Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18th February 1997. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the charity and there are currently 245 members (170 in 2022), each of whom agrees to contribute £1 in the event of the charity winding up.

Organisation

Dorset Community Action is both a Rural Community Council (RCC) and a Council for Voluntary Service (CVS). It has a Board of Trustees of up to fifteen members. Trustees may co-opt up to five persons who are willing to be Trustees, including one non-voting member nominated by Dorset Council.

Dorset Community Action aims to recruit a diverse range of Trustees in order to retain a balanced Board representative of the community. New procedures introduced in 2012 ensure that all candidates for Trusteeship offer relevant skills and knowledge to the Board. In the case of elected Trustees, all nominees are requested to attend an informal meeting with the Chair of the Trustees, observe a Board meeting and can meet with senior staff before making a decision on whether to join. All Trustees are required to sign a declaration of eligibility and a conflict of interest form. Dorset Community Action maintains a register, which lists, for each Board member, any business or personal interests, which could conflict with Dorset Community Action's interests. Entries are reviewed annually, and the register is available for inspection. On appointment, Trustees are provided with documents including a copy of the Governing Document of the Charity and copies of the last audited accounts and Board minutes.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2023

Trustees of Dorset Community Action:

- Decide the overall policy and direction of Dorset Community Action work;
- Ensure that the organisation is run in compliance with its Governing Document, Charity Law and Company Law;
- Ensure that funds received by Dorset Community Action are properly managed and accounted for;
- Act as the formal employer of the staff, and approve all HR policies;
- Support and guide Senior Managers as appropriate;
- Understand, promote and safeguard the good name and ethos of Dorset Community Action;
- Monitor the performance of the organisation in meeting its objectives;
- Represent Dorset Community Action at external meetings.

The Board of Trustees meet every quarter, though the Board can arrange additional meetings to ensure that their duties are fulfilled. A Finance and General Purpose Committee was established by the Board in September 2016, renamed as Finance and Operations Committee in 2020, to maintain an overview of, and to provide advice to it, regarding the financial and administrative affairs for the charity. This Committee also meets on a quarterly basis with additional meetings held when necessary. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity, and implement the strategies agreed by the Board. The Chair and Chief Executive meet and communicate regularly.

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the charity. See note 12 for travel expenses paid to Trustees in 2022/23. In the current year no related party transactions were reported.

The charity is a founder member of ACRE (Action with Communities in Rural England), which is the national network of RCCs, and a full member of the National Association for Voluntary and Community Action (NAVCA). Through these networks, Dorset Community Action influences the development of national policy and practice.

Across Bournemouth, Dorset and Poole, Dorset Community Action participates in many partnerships within the voluntary and statutory sectors, wherever that benefits communities or voluntary organisations.

Staff and Premises

Working from its registered office at the Little Keep in Dorchester, Dorset Community Action also runs and manages the Community Learning and Resource Centre in Wimborne town centre. The total number of paid employees as at 31st March 2023 was 8 full-time and 9 part-time.

Pay scales for all staff are set on a similar level to other RCCs across the country and benchmarked against the NJC pay scales.

Report of the Trustees for Year Ended 31st March 2023

Investment Policy

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees to take account of the demands for funds. The current policy is to invest surplus cash funds for short periods with major banking institutions as cash deposits.

Reserves Policy

The reserves of the charity are those that are freely available to be spent in pursuing the charity's objects. The free reserves of the charity at the year-end were:

	2023	2022
Total reserves	268,298	294,376
Less: Restricted funds	(12,281)	(31,572)
Free reserves	256,017	262,804

This represents 8 months recurring general funds expenditure (2022: 9 months).

The Trustees consider that the charity needs to maintain free reserves at a minimum of 4 and a maximum of 9 months core expenditure to provide the organisation with adequate financial stability and the means for it to meet its charitable objectives and commitments, and as a contingency cushion against fluctuations of income. Trustees will continue to keep this under annual review.

Going Concern

The Trustees have prepared the accounts on a going concern basis and consider this basis is appropriate for twelve months from the date of signing the financial statements on the basis that a Deferred Debt Agreement is implemented with Dorset Council Pension Scheme.

Risk Management

The Trustees have a risk management strategy in place which comprises:

- The trustees review the principal risks at each meeting of the Board and there are regular reviews of the organisation's risk register at a minimum of annually.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. Key elements in the management of financial risk are regular monitoring of current funding contracts, early identification of any problems with delivery of outcomes, and regular communication with funders.

Attention has also been focussed on future funding and ensuring that DCA chooses the right direction and strategy to match a changing operating environment by the creation of a strategic plan which includes involvement from staff, trustees and stakeholders.

The Trustees have been in discussion with the Dorset Council Pension scheme managers and are likely to seek agreement to enter into a deferred debt agreement as the final scheme member has retired since the year end. No liability is recognised in the financial statements for the year ending 31 March 2023, as this cannot be quantified however the liability is disclosed in the notes.

Specific areas of future financial risk resulting from the loss of Dorset Council funding from Oct 2021 will be mitigated through developing relationships with new client groups and partners.

Grant Making

All the funds administered in grants by the charity are governed by procedures and limits laid down and agreed in advance between the charity and those partners funding the grant schemes.

Representatives of partners always play an active role in the decision-making. The charity will not pay any grants in advance of receipts of funds of partners without the funder's permission.

Financial Review

The results for the year and the financial position of the charity are shown in the attached financial statements.

In summary, the Charity's total income for the year was £580,778 (2022 - £719,209) of which £460,032 related to restricted project income (2022 - £584,875). Total expenditure for the year was £606,856 (2022 - £658,830) of which £414,042 related to restricted project expenditure (2022 - £474,132).

The net movement in unrestricted funds for the year was a deficit of £6,787 (2022 – surplus £30,882) resulting from a £18,150 deficit on general reserves, a £3,000 surplus on dilapidation and a surplus of £8,363 on the designated fund, Community Learning and Resource Centre. The carried forward balance on unrestricted funds of £256,017 (2022 - £262,804) forms the general reserves of the charity.

The net movement in restricted funds was a deficit of £19,291 (2022 – surplus of £29,497). The carried forward balance on restricted funds was a surplus of £12,281 (2022 – surplus £31,572).

Plans for Future Periods

Last year's future plans highlighted the need to develop new income streams through our Training Academy, our garden maintenance team, and establishing the Seed2Plate project to develop community growing spaces.

Due to some of the significant changes in our operating and funding environment, in particular the ending of European Social Fund (ESF) funding in June 2023, without replacement by Shared Prosperity Funding, is leading us to continuously re-evaluate our future plans and the assumptions they are based on.

We will likely be scaling back some services (Inspire Dorset), whilst there are also opportunities for expansion e.g. GreenCare, our Garden Maintenance Team which also gives life skills, entry into employment and Horticultural Training opportunities. Other new opportunities with potential includes the Seed2Plate project. Part of our strategy to diversify DCA's range of income streams, includes nationally, e.g. through the Cirican LLP, working with ACRE network members to develop our ability to bid for national community research contracts, and the DCA training Academy.

Whatever our final agreed 2023/24 budget, it is certain that we should be looking at the governance and fundamentals of how we work including:

- Looking at CIC or other lighter touch governance models to reflect increased trading activity;
- Rebalancing of senior management time towards income generation work e.g. consultancy;
- Staff skills and training: e.g. qualifications to deliver more NOCN accredited training courses.
- Garden Maintenance Team expansion: applying for loan funding as we expand.

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also the directors of Dorset Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 ("FRS 102").

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

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make reasonable and prudent judgements and estimates;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on and signed on their behalf by

.....
S Wraw (Chair)

Dated: 19th December 2023

Dorset Community Action

Independent Examiner's Report to the Trustees of Dorset Community Action

Independent examiner's report to the trustees of Dorset Community Action ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

IM Rodd BSc FCA FCCA
Ward Goodman
4 Cedar Park, Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset BH21 7SF

Date: 20 December 2023

Dorset Community Action

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	312	-	312	1,484
Charitable activities	6				
Charitable Activities		96,342	460,032	556,374	688,945
Other trading activities	4	22,651	-	22,651	28,688
Investment income	5	1,441	-	1,441	92
Total		120,746	460,032	580,778	719,209
EXPENDITURE ON					
Raising funds	7	470	-	470	1,413
Charitable activities	8				
Charitable Activities		192,344	414,042	606,386	657,417
Total		192,814	414,042	606,856	658,830
NET INCOME/(EXPENDITURE)		(72,068)	45,990	(26,078)	60,379
Transfers between funds	20	65,281	(65,281)	-	-
Net movement in funds		(6,787)	(19,291)	(26,078)	60,379
RECONCILIATION OF FUNDS					
Total funds brought forward		262,804	31,572	294,376	233,997
TOTAL FUNDS CARRIED FORWARD		256,017	12,281	268,298	294,376

Dorset Community Action

Balance Sheet (Registered number: 03320011)
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	15	-	-	-	470
CURRENT ASSETS					
Debtors	17	27,649	25,511	53,160	53,339
Cash at bank		266,708	4,879	271,587	329,340
		294,357	30,390	324,747	382,679
CREDITORS					
Amounts falling due within one year	18	(38,340)	(18,109)	(56,449)	(88,773)
NET CURRENT ASSETS		256,017	12,281	268,298	293,906
TOTAL ASSETS LESS CURRENT LIABILITIES		256,017	12,281	268,298	294,376
NET ASSETS		256,017	12,281	268,298	294,376
FUNDS	20				
Unrestricted funds				256,017	262,804
Restricted funds				12,281	31,572
TOTAL FUNDS				268,298	294,376

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Dorset Community Action

Dorset Community Action (Registered number: 03320011)

Balance Sheet – continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

S Wraw - Trustee

Dorset Community Action

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(59,194)	78,680
Net cash (used in)/provided by operating activities		(59,194)	78,680
Cash flows from investing activities			
Interest received		1,441	92
Net cash provided by investing activities		1,441	92
Change in cash and cash equivalents in the reporting period		(57,753)	78,772
Cash and cash equivalents at the beginning of the reporting period		329,340	250,568
Cash and cash equivalents at the end of the reporting period		271,587	329,340

Dorset Community Action

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(26,078)	60,379
Adjustments for:		
Depreciation charges	470	1,413
Interest received	(1,441)	(92)
Decrease/(increase) in debtors	179	(3,597)
(Decrease)/increase in creditors	(32,324)	20,577
Net cash (used in)/provided by operations	(59,194)	78,680

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	329,340	(57,753)	271,587
	329,340	(57,753)	271,587
Total	329,340	(57,753)	271,587

Dorset Community Action

Notes to the Financial Statements for the Year Ended 31 March 2023

1. LEGAL FORM

The charity is a private company limited by guarantee and with no share capital and incorporated in England and Wales. The guarantors are the members whose liability in the event of a winding up is limited to £1 each. There were 245 members at the balance sheet date (2022: 170 members). The registered office can be found on page 2 of these financial statements.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the account on a going concern basis
The charity reported incoming resources of £580,778 and net expenditure of £606,856 leading to net expenditure in the year of £26,078. The Trustees are of the view that the improvement to operational efficiencies and review of the business strategy for the organisation have secured the immediate future for the charity for the next 12 months and as such the financial statements are prepared on a going concern basis

Incoming resources
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated assets are included in the Statement of Financial Activities on a receivable basis based on the estimated value of the assets to the charity.

Funding received is included as income from activities in furtherance of the charity's objectives, but included in the restricted funds where the grant is specific to a particular project. Income is deferred only where the donor has specified that the project expenditure should be expenditure in a future accounting period.

Interest receivable
Interest of funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors
Funding Receivable and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Resources expended
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Resources expended
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants payable are charged in the year when the offer is conveyed to the recipient, except in cases where the offer is conditional and the condition remains in the control of the charity. Grants offered subject to such conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Creditors
Creditors and provisions are recognised where the charity has the present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating Leases
The charity classifies the lease of printing and copier equipment as operating leases: the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Governance costs
Governance costs are allocated to restricted fund projects in accordance with amounts agreed with funding providers. These costs are shown as reallocation of internal expenses.

Allocation and apportionment of costs
Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets
All assets with a cost in excess of £2,000 are capitalised.

Fixed assets are depreciated over the estimated useful economic life in equal annual instalments at the following rates:

Computer Software - 33%

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
All assets with a cost in excess of £2,000 are capitalised with the exception as noted below.

Project specific equipment purchases are mostly funded directly by the fund provider at the start of the project and are not capitalised as the items may be returned to the fund provider or given to the project.

Fixed assets are depreciated to residual value over their estimated useful economic life in equal annual instalments at the following rates:

Fixtures, fittings and equipment - 25%
IT equipment - 50%

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

Fund accounting
Restricted funds
Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. With the agreement of the fund provider, restricted funds can roll forward brought forward balances for use as income in the next financial year. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds
Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds
These are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Pension costs and other post-retirement benefits
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The Charity also operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS, the charity accounts for this scheme as if it were a defined contribution scheme. The amount charged to the Statement of Financial Activities represents contributions payable to the scheme in respect of the accounting period.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	312	1,484

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Consultancy and training	15,050	25,915
Other trading income	5,482	30
Membership and advertisement	2,119	2,743
	22,651	28,688

5. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	1,441	92

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Income from CLARC	Charitable Activities	94,447	70,383
Grants	Charitable Activities	461,927	618,562
		556,374	688,945

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Incoming grants	461,927	618,562

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

7. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Depreciation	470	1,413

8. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Employee Costs:				
Salaries	88,775	352,056	440,831	468,813
Payroll charges	2,437	-	2,437	2,853
Recruitment	948	-	948	673
Training & conference costs	753	-	753	1,001
Premises related expenses	24,643	-	24,643	31,259
Transport related expenses	2,651	2,361	5,012	3,027
Supplies and services	45,685	52,396	98,081	117,155
VAT paid to HMRC	3,114	7,229	10,343	9,066
Governance costs:				
Salaries	17,571	-	17,571	17,653
Other costs	5,766	-	5,766	5,917
Total	192,343	414,042	606,385	657,417

9. GRANTS PAYABLE

	2023	2022
	£	£
Charitable Activities	18,230	39,792

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
NEST Weymouth CIC	-	15,000
Bincombe Valley Primary School	-	5,375
Littlemoor Community Youth Club	4,396	-
Houseworks Dorset Ltd	10,300	-
Littlemoor Community Action Group	2,405	-
Other grants below £2000	1,129	19,417
	18,230	39,792

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

10. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	128	23,337	23,465

11. NET INCOME/(EXPENDITURE)

Net income/expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Independent examiner fees	1,855	1,750
Accounts preparation fee	1,485	1,400
Computer software amortisation	471	1,413

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year one Trustee received an amount of £14 for reimbursed travel and conference expenses (2022: £9) and the amount was still due at the year end. The charity has paid premiums of £397 (2022: £350) to provide £2 million of indemnity insurance for the Trustees.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

13. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	399,332	431,708
Social security costs	30,842	28,540
Other pension costs	28,229	26,219
	458,403	486,467

The average monthly headcount for staff was 18 (2022: 22) and the average monthly number of full time equivalent employees during the year is stated in the split given below.

During the year ended 31 March 2023 a total cost of £nil was incurred in redundancy payments (2022: £4,635).

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

	2023	2022
Operational	12	13
Management and administering the charity	2	2
	14	15

No employees received emoluments in excess of £60,000.

The key management personnel comprises of the Chief Executive and two Senior Managers. The total salary paid to key management personnel was £141,544 (2022: £140,664).

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,484	-	1,484
Charitable activities			
Charitable Activities	104,070	584,875	688,945
Other trading activities	28,688	-	28,688
Investment income	92	-	92
Total	134,334	584,875	719,209
EXPENDITURE ON			
Raising funds	1,413	-	1,413
Charitable activities			
Charitable Activities	183,285	474,132	657,417
Total	184,698	474,132	658,830
NET INCOME/(EXPENDITURE)	(50,364)	110,743	60,379
Transfers between funds	81,246	(81,246)	-
Net movement in funds	30,882	29,497	60,379
RECONCILIATION OF FUNDS			
Total funds brought forward	231,922	2,075	233,997
TOTAL FUNDS CARRIED FORWARD	262,804	31,572	294,376

The figures stated above are to show the comparative Statement of Financial Activity. All figures in the note above relate to the year ended 31 March 2022.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

15. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022 and 31 March 2023	4,238
AMORTISATION	
At 1 April 2022	3,768
Charge for year	470
At 31 March 2023	4,238
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	470

16. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	17,476
DEPRECIATION	
At 1 April 2022 and 31 March 2023	17,476
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	-

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Funding receivable	23,832	40,820
Prepayments and accrued income	29,328	12,519
	53,160	53,339

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	7,290	9,979
VAT	1,798	4,207
Other creditors	25,592	16,877
Accruals and deferred income	21,769	57,710
	56,449	88,773

Income has been deferred where income has been received for projects due to start after the reporting date.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	15,224	15,160
Between one and five years	60,000	11,474
In more than five years	11,250	-
	86,474	26,634

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	236,093	(85,949)	67,799	217,943
Community Learning and Resource Centre	17,711	13,881	(5,518)	26,074
Dilapidation Fund	9,000	-	3,000	12,000
	262,804	(72,068)	65,281	256,017
Restricted funds				
Action with Communities in Rural England	-	12,202	(12,202)	-
Building Better Opportunities - Supporting Enterprise in Dorset	5,546	(3,397)	-	2,149
Big Energy Saving Network	-	3,516	(3,516)	-
NHS Dorset Clinical Commissioning Group	-	10,665	(10,665)	-
Big Local Funding - Big4Littlemoor	15,587	5,484	(20,859)	212
Trusted Voices	-	5,915	(5,915)	-
Community Oven	881	(881)	-	-
Summer in Dorset	20	(20)	-	-
Abri	5,134	(87)	(127)	4,920
JP Morgan - GoGreen	13	(13)	-	-
Arnold Clark	189	(189)	-	-
Health Inequalities	4,202	(2,723)	(1,479)	-
Anton Jergens	-	5,000	-	5,000
Seed2Plate Awards for All	-	2,840	(2,840)	-
European Social Fund	-	1,983	(1,983)	-
Low Carbon Community Spaces	-	2,743	(2,743)	-
Serious Mental Illness HEP	-	2,952	(2,952)	-
	31,572	45,990	(65,281)	12,281
TOTAL FUNDS	294,376	(26,078)	-	268,298

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,436	(120,385)	(85,949)
Community Learning and Resource Centre	86,310	(72,429)	13,881
	120,746	(192,814)	(72,068)
Restricted funds			
Action with Communities in Rural England	41,255	(29,053)	12,202
Building Better Opportunities - Supporting Enterprise in Dorset	194,155	(197,552)	(3,397)
Big Energy Saving Network	12,975	(9,459)	3,516
NHS Dorset Clinical Commissioning Group	43,268	(32,603)	10,665
Big Local Funding - Big4Littlemoor	85,081	(79,597)	5,484
Trusted Voices	20,000	(14,085)	5,915
Community Oven	-	(881)	(881)
Summer in Dorset	-	(20)	(20)
Abri	231	(318)	(87)
JP Morgan - GoGreen	-	(13)	(13)
Arnold Clark	-	(189)	(189)
Health Inequalities	5,000	(7,723)	(2,723)
Anton Jergens	5,000	-	5,000
B&Q	4,000	(4,000)	-
Co-op	2,063	(2,063)	-
Seed2Plate Awards for All	9,600	(6,760)	2,840
European Social Fund	17,486	(15,503)	1,983
Low Carbon Community Spaces	9,918	(7,175)	2,743
Serious Mental Illness HEP	10,000	(7,048)	2,952
	460,032	(414,042)	45,990
TOTAL FUNDS	580,778	(606,856)	(26,078)

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	222,824	(73,421)	86,690	236,093
Community Learning and Resource Centre	3,098	23,057	(8,444)	17,711
Dilapidation Fund	6,000	-	3,000	9,000
	231,922	(50,364)	81,246	262,804
Restricted funds				
Action with Communities in Rural England	5	12,489	(12,494)	-
Building Better Opportunities - Supporting Enterprise in Dorset	1,340	4,206	-	5,546
Big Energy Saving Network	-	3,518	(3,518)	-
Dorset Council	-	14,392	(14,392)	-
NHS Dorset Clinical Commissioning Group	-	10,665	(10,665)	-
Big Local Funding - Big4Littlemoor	-	25,703	(10,116)	15,587
Trusted Voices	-	5,845	(5,845)	-
Home First	730	3,299	(4,029)	-
VCS Emergencies Partnership	-	444	(444)	-
Covid Recovery	-	13,310	(13,310)	-
Community Oven	-	881	-	881
Summer in Dorset	-	20	-	20
Abri	-	5,134	-	5,134
JP Morgan - GoGreen	-	13	-	13
Arnold Clark	-	189	-	189
Health Inequalities	-	10,635	(6,433)	4,202
	2,075	110,743	(81,246)	31,572
TOTAL FUNDS	233,997	60,379	-	294,376

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds (for the year ended 31 March 2022), included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,699	(114,120)	(73,421)
Community Learning and Resource Centre	93,635	(70,578)	23,057
	134,334	(184,698)	(50,364)
Restricted funds			
Action with Communities in Rural England	42,255	(29,766)	12,489
Building Better Opportunities - Supporting Enterprise in Dorset	195,840	(191,634)	4,206
Big Energy Saving Network	12,975	(9,457)	3,518
Dorset Council	45,790	(31,398)	14,392
NHS Dorset Clinical Commissioning Group	36,057	(25,392)	10,665
Big Local Funding - Big4Littlemoor	109,126	(83,423)	25,703
Trusted Voices	19,762	(13,917)	5,845
Home First	18,828	(15,529)	3,299
VCS Emergencies Partnership	1,500	(1,056)	444
Covid Recovery	45,000	(31,690)	13,310
Community Oven	16,000	(15,119)	881
Summer in Dorset	2,170	(2,150)	20
Abri	8,454	(3,320)	5,134
JP Morgan - GoGreen	868	(855)	13
Arnold Clark	1,000	(811)	189
Health Inequalities	29,250	(18,615)	10,635
	584,875	(474,132)	110,743
TOTAL FUNDS	719,209	(658,830)	60,379

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	222,824	(159,370)	154,489	217,943
Community Learning and Resource Centre	3,098	36,938	(13,962)	26,074
Dilapidation Fund	6,000	-	6,000	12,000
	231,922	(122,432)	146,527	256,017
Restricted funds				
Action with Communities in Rural England	5	24,691	(24,696)	-
Building Better Opportunities - Supporting Enterprise in Dorset	1,340	809	-	2,149
Big Energy Saving Network	-	7,034	(7,034)	-
Dorset Council	-	14,392	(14,392)	-
NHS Dorset Clinical Commissioning Group	-	21,330	(21,330)	-
Big Local Funding - Big4Littlemoor	-	31,187	(30,975)	212
Trusted Voices	-	11,760	(11,760)	-
Home First	730	3,299	(4,029)	-
VCS Emergencies Partnership	-	444	(444)	-
Covid Recovery	-	13,310	(13,310)	-
Abri	-	5,047	(127)	4,920
Health Inequalities	-	7,912	(7,912)	-
Anton Jergens	-	5,000	-	5,000
Seed2Plate Awards for All	-	2,840	(2,840)	-
European Social Fund	-	1,983	(1,983)	-
Low Carbon Community Spaces	-	2,743	(2,743)	-
Serious Mental Illness HEP	-	2,952	(2,952)	-
	2,075	156,733	(146,527)	12,281
TOTAL FUNDS	233,997	34,301	-	268,298

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,135	(234,505)	(159,370)
Community Learning and Resource Centre	179,945	(143,007)	36,938
	255,080	(377,512)	(122,432)
Restricted funds			
Action with Communities in Rural England	83,510	(58,819)	24,691
Building Better Opportunities - Supporting Enterprise in Dorset	389,995	(389,186)	809
Big Energy Saving Network	25,950	(18,916)	7,034
Dorset Council	45,790	(31,398)	14,392
NHS Dorset Clinical Commissioning Group	79,325	(57,995)	21,330
Big Local Funding - Big4Littlemoor	194,207	(163,020)	31,187
Trusted Voices	39,762	(28,002)	11,760
Home First	18,828	(15,529)	3,299
VCS Emergencies Partnership	1,500	(1,056)	444
Covid Recovery	45,000	(31,690)	13,310
Community Oven	16,000	(16,000)	-
Summer in Dorset	2,170	(2,170)	-
Abri	8,685	(3,638)	5,047
JP Morgan - GoGreen	868	(868)	-
Arnold Clark	1,000	(1,000)	-
Health Inequalities	34,250	(26,338)	7,912
Anton Jergens	5,000	-	5,000
B&Q	4,000	(4,000)	-
Co-op	2,063	(2,063)	-
Seed2Plate Awards for All	9,600	(6,760)	2,840
European Social Fund	17,486	(15,503)	1,983
Low Carbon Community Spaces	9,918	(7,175)	2,743
Serious Mental Illness HEP	10,000	(7,048)	2,952
	1,044,907	(888,174)	156,733
TOTAL FUNDS	1,299,987	(1,265,686)	34,301

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

PURPOSES OF DESIGNATED FUNDS

Community Learning and Resource Centre
Relates to a centre for adult and community learning in Wimborne and related income and expenditure. A transfer of £8,444 was made from the designated fund within the year.

Dilapidation Fund
Funds set aside to cover restoration of the leased office space to its original condition at the end of the lease term. The lease is due to end in 2028 with breaks granted every 5 years. A transfer of £3,000 was made from unrestricted reserves to increase the balance held in this fund at the end of the financial year to £12,000.

PURPOSES OF RESTRICTED FUNDS
Action with Communities in Rural England
Grant received from ACRE resulting from DEFRA's Grant Aid Investment Programme, to deliver local strategic support to rural communities enabling them to take action, to share learning on sustainable funding models and to provide access to local intelligence.

Building Better Opportunities - Supporting Enterprise in Dorset
DCA was successful in securing the Stage 2 bid of the Building Better Opportunities - Supporting Enterprise in Dorset funded by the National Lottery Community Fund and European Social Fund. The grant was given to enable target participants to overcome barriers to employment through accessible, community based support as a stepping stone into enterprise, leading to increased confidence and long- term life changes This grant is fully funded by The National Lottery Community Fund and European Fund..

NHS Dorset Clinical Commissioning Group
Grant from CCG to provide advice, training and consultancy support for the benefit of community groups, charities and social enterprises in Dorset.

Big Local Funding - Big4Littlemoor
DCA is providing the role of a Locally Trusted Organisation to the Big4Littlemoor Partnership to support them with strategic leadership and implementation of their Big Local Plan. A grant was awarded to the partnership by the Lottery Fund which is administered by the Local Trust. In the year the project was renewed for the next 2 year period and the charity returned £11,055 of unspent funds received for the previous 2 year period. This amount has reduced the income disclosed in this financial year.

Trusted Voices
To engage with Dorset's voluntary and community groups to support the COVID19 Trusted Voices contacts to best communicate the key messages as identified by the Dorset Health Protection Board and to report any issues identified by the community in relation to reducing COVID 19 community transmission.

Voluntary and Community Sector Emergencies Partnership
To improve the connection between local and national responses, particularly during times of crisis.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Community Oven Grants
A grant received from Dorset Council to give to ten village and community halls to purchase an oven for community use.

Big Energy Saving Network
To provide assisted action to vulnerable consumers, to help them save money on their energy costs through outreach sessions, and to deliver an energy saving training programme to front line workers who have regular contact with vulnerable customers.

Health Inequalities
Project funded by CCG to provide insight relating to accelerating preventative programmes: support the gathering and analysis of local health inequalities insight and knowledge to further current insight of Dorset ICS.

Summer in Dorset
A grant from Dorset Council given to the Big4Littlemoor project to support the delivery of the holiday activities and food programme in Dorset over the 2021 summer holidays.

Abri
A grant received from Abri given to the Big4Littlemoor project to re-invigorate a disused garden, helping to unlock the potential of the Littlemoor community.

Arnold Clark
A donation received for supplies towards the Seed2Plate project to create a growing space that can be developed with the aid of the participants from the Inspire Dorset programme, with the main aim being to produce nutritious food for those on low incomes.

JP Morgan - GoGreen donation
A donation received for supplies towards the Seed2Plate project to create a growing space that can be developed with the aid of the participants from the Inspire Dorset programme, with the main aim being to produce nutritious food for those on low incomes.

Anton Jergens
A grant to employ a self employment and community enterprise coach to support long term unemployed people back into work, working mainly in urban deprived wards within Dorset, Bournemouth, Poole and Christchurch.

Dorset Council
Strategic grant from DCC to build capacity of the VCSE sector through focused support, advice and training.

Home First
To research and develop the role of the Voluntary, Community and Social Enterprise Sector in hospital discharge pathways and in the commissioning of personalised care and support for people leaving hospital.

Covid recovery
A grant received from Dorset Council to support the reopening of community infrastructure support.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

B&Q Grant
Grant for materials and plants to repurpose unused plots of land to provide a community growing, educational and wellbeing space as part of the Seed to Plate initiative and to also enable the growing of free freshly fruit and vegetables to local low income families.

Co-op Donation
To support the delivery of the Seed2plate initiative and provide materials and plants for growing gardens in Weymouth.

Seed2Plate Awards for All
To support the delivery and coordination of the Seed2Plate project over Dorset County and BCP area. Working to develop new growing plots and train volunteers in how to grow, maintain and harvest produce from the growing gardens.

European Social Fund
A community training grant received from European Social Fund and supported by Education and Skills Funding agency for the Seed2Plate project to engage volunteers to repurpose plots of land to grow fresh fruit and vegetables, whilst gaining skills and qualifications through the National Open College Network (NOCN). The project is the only level 1 NOCN in Horticulture currently delivered in Dorset.

Low Carbon Community Spaces
The project will support people and communities who are starting to think about taking climate action, but may not have the knowledge, or would like clearer guidance on what would make a difference and where to start. We will do this through linking with Community Spaces using a 10 step plan approach to improving low carbon awareness and action for community spaces. Through workshops, training using co-production to produce resources for use by further groups.

Serious Mental Illness HEP
To revisit groups who support people with Serious Mental Illness (SMI) as part of the Health Inequalities project to scope out training and peer support that groups could off to the SMI physical health project. To support the delivery and coordination of the Seed2Plate project over Dorset County and BCP area. Working to develop new growing plots and train volunteers in how to grow, maintain and harvest produce from the growing gardens.

Transfers between funds

Transfers between funds have been used where Dorset Community Action have used core resources to fulfill the restriction on the fund.

21. CONTINGENT LIABILITIES

In August 2023, the last active member of the pension scheme retired. A liability is owed by Dorset Community Action on exit of the scheme and the liability is currently under discussion with the provider of the scheme. Once a liability has been confirmed, the charity will enter discussion with the pension fund provider to agree a Deferred Debt Agreement (DDA) for a payment plan over time for the liability owed. At the time of signing these financial statements, the amount owed under a DDA cannot be estimated reliably and therefore the liability has not been included in the financial statements.

Notes to the Financial Statements – continued for the Year Ended 31 March 2023

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (2022 - £nil).

23. PENSIONS

Defined Benefit

The charity operated a defined benefit pension scheme for some longer serving employees of Dorset Community Action but the scheme was closed to new entrants and new employees. Dorset Community Action now operates a defined contribution scheme for new employees (see below). The employer's contribution is charged to the Statement of Financial Activities as incurred.

The Dorset County Council pension scheme is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997. Past employees are covered by the provisions of the Dorset County Council Pension Scheme.

Since April 2014 it has been a CARE Scheme (Career Average Revalued Earnings) so employee benefits are based on earnings received each scheme year. Pre April 2014 it was a final salary scheme and employees with pre April 2014 service will have that portion of their pension calculated on their final salary.

The employer's contribution made to the scheme in 2022/23 was £9,007 (2022: £8,660) with an employer's contribution rate of 26.0% of pensionable pay and an employee's contribution of 6.5% pensionable pay.

Dorset Community Action's share of the assets and liabilities as at 31st March 2022, published by the pension fund 23rd November 2022, indicates assets £2.17m and liabilities of £2.02m with a surplus of £149k. An indicative figure as at August 2023 shows a deficit of £79k on an ongoing basis however this is still under discussion with the pension scheme.

In August 2023, the last active member of the pension scheme retired. A liability is due by Dorset Community Action on exit of the scheme, please refer to the contingent liability note for more detail.

Defined Contribution

The charitable company operates two defined contribution pension schemes for its employees, one being with Dorset Council which is now closed to new employees, and the other with Friends Provident. The assets of the scheme are held separately from those of the charity.

Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Dorset Community Action pays a contribution of 6% into the Friends Provident scheme and acts as an agent in collecting and paying over employee pension contributions. DCA's staging date for auto-enrolment was 1st May 2017 and those qualifying staff not already in the Friends Provident Scheme were enrolled into the scheme with DCA paying 6% employers contribution.

The employer contributions made for the accounting period are treated as an expense and were £19,222 (2022: £17,559).

DORSET COMMUNITY ACTION

England & Wales - Charity number 1060910

Accounts

Company Registration No. 3320011 (England and Wales)
Charity No. 1060910

Dorset Community Action

(COMPANY LIMITED BY GUARANTEE)

Report of the Trustees and Unaudited Financial Statements

for the year ended
31st MARCH 2022

Dorset Community Action

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CHARITY ADMINISTRATIVE INFORMATION

Directors and Trustees

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Simon Wraw	Chair
Christopher Spackman	Vice Chair
Phil Longdin	Treasurer - (co-opted 26th August 2021)
Derek Howshall	
Gerry Stoker	(resigned 9th August 2021)
John Morley	
Andrew Fisher	
Aimie Cole	
Lynne Regan	

Chief Executive
Alex Picot

Senior Managers

Linda Riggs	Finance and Office Manager
Paula Bennetts	Operations Manager

Patron

Angus Campbell	Lord-Lieutenant of Dorset

Dorset Community Action

CHARITY ADMINISTRATIVE INFORMATION (CONTINUED)

Charity Registration Number:	1060910
Company Registration Number:	3320011
VAT Registration Number:	936 6666 78
Company Secretary:	Alex Picot
Principal Address and Registered Office:	The Little Keep Barrack Road Dorchester Dorset DT1 1SQ
Telephone Number:	01305 250921
Website:	www.dorsetcommunityaction.org.uk

Professional Advisors

Independent Examiners	Ward Goodman 4 Cedar Park Cobham Road Ferndown Industrial Estate Wimborne Dorset BH21 7SF
Bankers:	National Westminster Bank PLC 49 South Street Dorchester Dorset DT1 1DW CCLA Investment Management Ltd COIF Charities Funds 80 Cheapside London EC2V 6DZ

Dorset Community Action

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

The Trustees are pleased to present their report and audited financial statements for the year ended 31st March 2022. This report is also the Directors' Report, required by Section 415 of the Companies Act 2006. The legal and administrative information set out on pages 1 and 2 forms part of this report.

Trustees acknowledge the considerable endeavours of the senior management team and all members of staff in achieving the good progress reflected in this report, in the face of a particularly challenging environment for the sector. The Board feels that the organisation now has a sound base and skills to continue its progress.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2015.

In considering its future strategy, aims and objectives the Trustees have given due regard to the Charity Commission's guidance on Public Benefit.

Our purposes and activities

It is the mission of Dorset Community Action to encourage and support communities in Dorset into action that improves people's lives, particularly of those most disadvantaged. Our organisation is independent and committed to providing high quality information, advice, networking and support services to community and voluntary organisations of all shapes and sizes. It is our long-term goal to play a significant part in creating strong and sustainable communities across Dorset.

Charitable Objects

The objects of Dorset Community Action, as stated in its Memorandum and Articles of Association, are as follows:

1. To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Dorset and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and communities and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

2. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Dorset Community Action

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Report of the Trustees for Year Ended 31st March 2022

Our Principles

Work delivered by Dorset Community Action is based on these fundamental principles that are at the heart of the organisation's ethos:

Local need at the heart of Community Action – services are provided where a local need is clearly identified.

Inclusion of those most disadvantaged – services will always be delivered in a way that actively involves those people and groups who are most often excluded.

Empowerment of local people and groups – services will always be delivered in a way that empowers local people and groups to develop their own solutions.

Independence to challenge for good – services will be independent of the public sector enabling advocacy on behalf of local people and groups.

Partnership as a positive way forward – services will always be developed in partnership with local people and groups, and alongside other providers where this best meets the needs identified.

Our Activities

- **Community and Voluntary Action** – supporting communities and voluntary organisations to deliver better projects and services through advice, training and development work.
- **Strategic Action** – working with partners and front-line organisations to ensure people and communities in Dorset have access to the services they need by supporting whole system change.
- **Sustainable Communities** – supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges together with change.

What we achieved in 2021/22

During 2021/22, the impact of CV19 restrictions continued to be felt on the work of both DCA and on the communities and organisations we support. For our core services and Building Better Opportunities programme, it was very much as you were, in continuing with delivering services online and working from home. The effect of Covid-19 restrictions on trading for our Community Learning and Resource Centre (CLaRC), was ongoing, in the main because the majority of our ultimate end users of adult education services are older people. Only towards the end of the year (March 2022) did our users start to return to pre covid-19 levels. However, we were able to keep the centre open for our essential users, and our team of volunteers and Centre Manager successfully delivered the contract for national census online support together with continuing to offer support to anyone who wants to improve their basic computer skills. We also took the opportunity during the year to renew the heating system at our Centre with the support of a £5k grant from the Talbot Village Trust.

Despite these ongoing challenges, our team continued to provide services for our communities, actively supporting 289 direct advisor activities, 71 helpline calls and 237 enquiry emails received during the year. Our Building Better Opportunities - Supporting Enterprise programme supported 26 participants into self employment on the programme and have currently worked with 339 participants overall. We also continued our role as 'Local Trusted Organisation (LTO)' for Big 4 Littlemoor (Big4L), one of several national projects funded by the BIG Lottery through the BIG Local Trust, funding communities in areas of need to deliver ten year community regeneration plans. The year also saw the ending of our funding relationship with Dorset Council.

Finally, at a time of much change in the public sector, we would like to thank our funding partners for their ongoing support, without which we could not support Dorset's communities as effectively as we do. Further details of activity in each of these areas is provided in this report.

Achievements through our Activities

1. Community and Voluntary Action – supporting communities and voluntary organisations through advice, training and development work

Core Services – Dorset Community Action actively supported 289 groups (including phone call support, factsheets, direct signposting, email support and online surgeries), 71 groups through helpline calls, and 237 groups through our enquiry email service during the year. This free service was funded by NHS Dorset, and Dorset Council (up until September 2021). Our achievements included:

- **289 VCSE groups** directly supported with advice and organisational health checks, covering:
  - Project Management (e.g. evidence of need)
  - Recruiting Trustees (e.g. skills auditing)
  - Getting & Managing Money (e.g. bid writing advice)
  - Managing Communications (e.g. using social media)
  - Governance & Trustee Skills (e.g. legal structures, roles and responsibilities)

- **66 Online training sessions**, network events, and information webinars run on a variety of topics including:

Recovery Management	Health & Safety
Reopening Safely	Restarting your Business
Government Updates	Fundraising
Safeguarding P&P Support	Marketing
Village Hall & Community Buildings Support	Trustee Support

Dorset Community Action

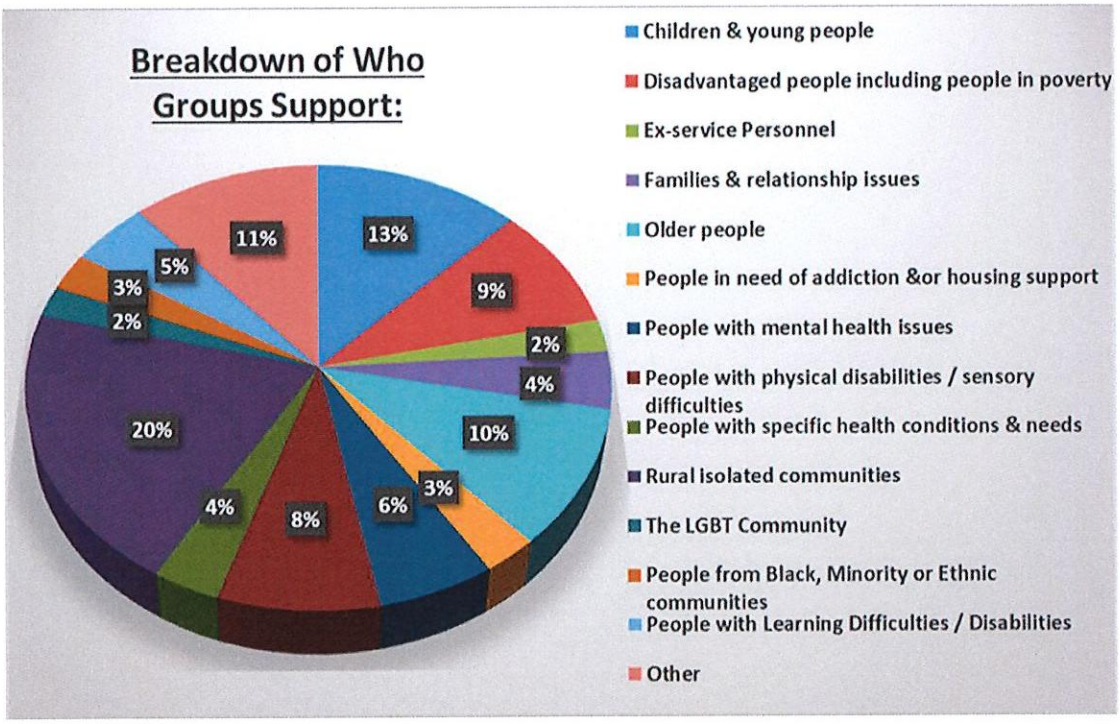
Report of the Trustees for Year Ended 31st March 2022

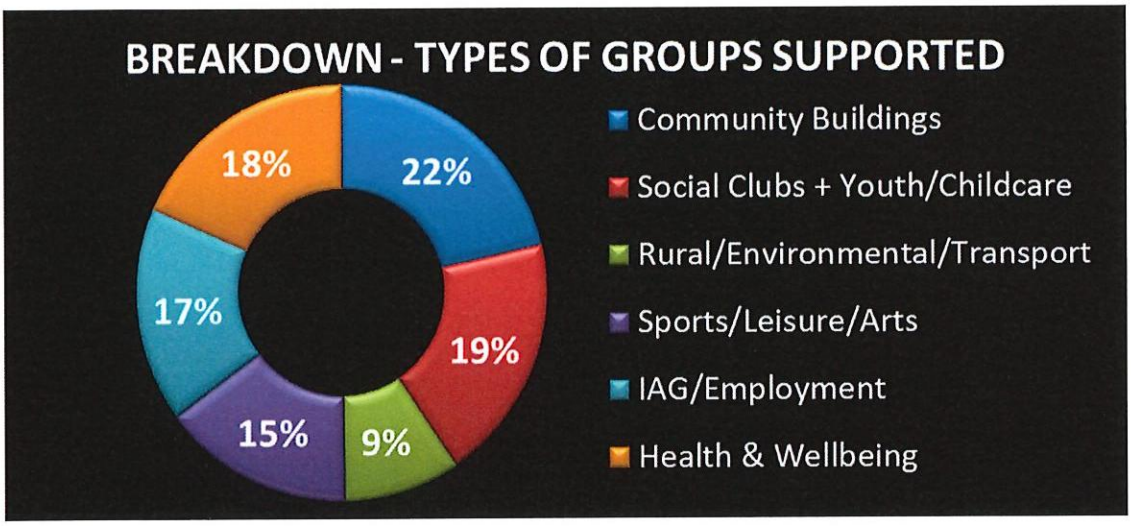
Other outcomes achieved during 2021-22:

- ✓ **1,190 Online Attendees.** As a result groups stated they felt better informed and able to move their organisation forward.
- ✓ **323 Frontline Workers Trained**, Big Energy Saving Network training delivered across the South West.
- ✓ **DCA e-bulletin shared with over 3,500 subscribers and members**.
- ✓ **41,664 Web Pages viewed.**
- ✓ **814 Social Media Posts,** including Twitter, Facebook and LinkedIn.
- ✓ **191 Survey Respondents,** surveys conducted to investigate the State of the Sector post covid-19 and how to improve communication with statutory services.

"Without the advice… we would have been totally confused & in a poor state to survive the pandemic restrictions."

"Knowing that you were there in case we had problems was a great support"





Digital communication

We sent out E-news or Funding Alerts to an audience of over **3,500** subscribers and members every week. This resource provided funding news, grant updates, ACRE support documents, Government updates, HSE advice and Covid-19 support resources weekly, during our Covid Response. DCA's e-news and funding alert had an average open rate of 37.5%, bettering an industry average of 25%. Our website was updated with Dorset Community Response News daily and sent out weekly as part of our E-news, supplemented with email updates as needed. Our website page views totalled **41,665** during this time with **20,639** web sessions.

We also posted 459 Tweets and 317 Facebook posts – increasing our social media reach and creating a more engaged following.

2. Strategic Action – DCA working with partners to ensure people and communities in Dorset have access to the services they need.

DCA has been involved in several key strategic initiatives this year, including:

Health Inequalities

We received funding from public health/CCG to deliver this research project on factors affecting the health inequalities experienced by people with learning disabilities, enduring mental illness and ethnic minority communities, creating locally trusted voices (organisations and people) in marginalised and hard to reach communities.

Integrated Care System

We are supporting the development of the new Integrated Care System(ICS) which is possibly one of the most significant areas of change in statutory sector services, working with Dorset CCG and ICS Partnership Lead to develop the process for VCSE engagement, and the setting up a VCSE Alliance.

3. Sustainable Communities – supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges and change

DCA: Supporting local food

We were very pleased to break first ground on our Seed to Plate project at our Bedford Road site (on licence from Aster Group) in Weymouth. The Programme began the process of testing and developing a Seed2Plate concept to re-appropriate unused community spaces to grow fresh fruit and vegetables to feed low income families from that community. This will also provide a vehicle for employment training, personal development and community cohesion.

The Seed 2 Plate volunteers have transformed a plot of land in Weymouth into a growing space for the local community

We have also turned the outside seating area at our Community Learning and Resource Centre (CLaRC) into a growing garden as part of the Seed to Plate project, with the hope to provide fresh produce accessed through the Centre together with providing the Inspire Dorset participants with an alternative venue for tailored support.

DCA staff and participants at CLaRC in Wimborne

DCA: Protecting Rural Services

DCA continued to collect evidence on issues our rural communities face to advocate on their behalf, and to influence national policy. This year we gave evidence from Dorset on issues including health and transport to digital skills, rural services and fuel poverty. DCA supported the second national ACRE networks village hall survey (post Covid-19 follow up) for which DCA played a significant part in the collecting of this data and supporting village halls across Dorset to take part. From this report, Dr Tom Archer, of Sheffield Hallam University who authored the report said, "Halls face major challenges in reopening and re-establishing services. The pandemic has had a significant impact on their volunteers and staff, as well as their users, and the future remains very much uncertain."

DCA: Supporting Social Enterprises

DCA continued to support people to help address the employability barriers many people face including unequal opportunities and lack of suitable jobs in our local communities, by developing community enterprise as an option to mainstream employment. The Inspire Dorset team provided one to one coaching and gave tailored support to participants via team challenges designed for groups of participants to work together to organise a community project that solves a local need.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

We successfully delivered the third year of our Building Better Opportunities, Supporting Enterprise programme, signing up 80 people on the programme. Throughout the year participants were helped to exit the programme:

- 26 went into employment;
- 3 went into education;
- 39 tested an enterprise;
- 10 started an enterprise.

Soft outcomes also recorded participants having; increased confidence 45, improved communication skills 45, positivity about their future 37 and engagement with their community 45.

The Building Better Opportunities 'Inspire Dorset' project secured £579,500 of funding from The National Lottery Community Fund and the European Social Fund as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England.

Dorset Community Action

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Report of the Trustees for Year Ended 31st March 2022

Structure, Governance and Management

Governing Document

Dorset Community Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18th February 1997. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the charity and there are currently 170 voting members (234 in 2021), each of whom agrees to contribute £1 in the event of the charity winding up.

Organisation

Dorset Community Action is both a Rural Community Council (RCC) and a Council for Voluntary Service (CVS). It has a Board of Trustees of up to fifteen members. Trustees may co-opt up to five persons who are willing to be Trustees, including one non-voting member nominated by Dorset Council.

Dorset Community Action aims to recruit a diverse range of Trustees in order to retain a balanced Board representative of the community. New procedures introduced in 2012 ensure that all candidates for Trusteeship offer relevant skills and knowledge to the Board. In the case of elected Trustees, all nominees are requested to attend an informal meeting with the Chair of the Trustees, observe a Board meeting and can meet with senior staff before making a decision on whether to join. All Trustees are required to sign a declaration of eligibility and a conflict of interest form. Dorset Community Action maintains a register, which lists, for each Board member, any business or personal interests, which could conflict with Dorset Community Action's interests. Entries are reviewed annually, and the register is available for inspection. On appointment, Trustees are provided with documents including a copy of the Governing Document of the Charity and copies of the last audited accounts and Board minutes.

Trustees of Dorset Community Action:

- Decide the overall policy and direction of Dorset Community Action work;
- Ensure that the organisation is run in compliance with its Governing Document, Charity Law and Company Law;
- Ensure that funds received by Dorset Community Action are properly managed and accounted for;
- Act as the formal employer of the staff, and approve all HR policies;
- Support and guide Senior Managers as appropriate;
- Understand, promote and safeguard the good name and ethos of Dorset Community Action;
- Monitor the performance of the organisation in meeting its objectives;
- Represent Dorset Community Action at external meetings.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

The Board of Trustees meet every quarter, though the Board can arrange additional meetings to ensure that their duties are fulfilled. A Finance and General Purpose Committee was established by the Board in September 2016, renamed as Finance and Operations Committee in 2020, to maintain an overview of, and to provide advice to it, regarding the financial and administrative affairs for the charity. This Committee also meets on a quarterly basis with additional meetings held when necessary. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity, and implement the strategies agreed by the Board. The Chair and Chief Executive meet and communicate regularly.

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the charity. See note 12 for travel expenses paid to Trustees in 2021/22. In the current year no related party transactions were reported.

The charity is a founder member of ACRE (Action with Communities in Rural England), which is the national network of RCCs, and a full member of the National Association for Voluntary and Community Action (NAVCA). Through these networks, Dorset Community Action influences the development of national policy and practice.

Across Bournemouth, Dorset and Poole, Dorset Community Action participates in many partnerships within the voluntary and statutory sectors, wherever that benefits communities or voluntary organisations.

Staff and Premises

Working from its registered office at the Little Keep in Dorchester, Dorset Community Action also runs and manages the Community Learning and Resource Centre in Wimborne town centre. The total number of paid employees as at 31st March 2022 was 8 full-time and 12 part-time.

Pay scales for all staff are set on a similar level to other RCCs across the country and benchmarked against the NJC pay scales.

Investment Policy

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees to take account of the demands for funds. The current policy is to invest surplus cash funds for short periods with major banking institutions as cash deposits.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

Reserves Policy

The reserves of the charity are those that are freely available to be spent in pursuing the charity's objects. The free reserves of the charity at the year-end were:

	2022	2021
Total reserves	294,376	233,997
Less: Restricted funds	(31,572)	(2,075)
Less: intangible assets	(470)	(1,883)
Free reserves	262,334	230,039

This represents 9 months recurring general funds expenditure (2021: 8 months).

The Trustees consider that the charity needs to maintain free reserves at a minimum of 4 and a maximum of 9 months core expenditure to provide the organisation with adequate financial stability and the means for it to meet its charitable objectives and commitments, and as a contingency cushion against fluctuations of income. Trustees will continue to keep this under annual review.

Going Concern

The Trustees have prepared the accounts on a going concern basis and consider this basis is appropriate for twelve months from the date of signing the financial statements.

Risk Management

The Trustees have a risk management strategy in place which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. Key elements in the management of financial risk are regular monitoring of current funding contracts, early identification of any problems with delivery of outcomes, and regular communication with funders.

Attention has also been focussed on future funding and ensuring that DCA chooses the right direction and strategy to match a changing operating environment by the creation of a strategic plan which includes involvement from staff, trustees and stakeholders.

The Trustees have been in discussion with the Dorset Council Pension scheme managers and are likely to seek agreement to enter into a deferred debt agreement when the final scheme member retires. Therefore, no contingent liability is recognised in the financial statements for the year ending 31 March 2022, as this cannot be quantified.

Specific areas of future financial risk resulting from the loss of Dorset Council funding from October 2021 will be mitigated through developing relationships with new client groups and partners.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

Grant Making

All the funds administered in grants by the charity are governed by procedures and limits laid down and agreed in advance between the charity and those partners funding the grant schemes.

Representatives of partners always play an active role in the decision-making. The charity will not pay any grants in advance of receipts of funds of partners without the funder's permission.

Financial Review

The results for the year and the financial position of the charity are shown in the attached financial statements.

In summary, the Charity's total income for the year was £719,209 (2021 - £623,051) of which £584,875 related to restricted project income (2021 - £484,839). Total expenditure for the year was £658,830 (2021 - £598,884) of which £474,132 related to restricted project expenditure (2021 - £412,943).

The net movement in unrestricted funds for the year was a surplus of £30,882 (2021 – surplus £26,469) resulting from a £13,269 surplus on general reserves and a surplus of £17,613 on the designated funds, Community Learning and Resource Centre and dilapidation fund. The carried forward balance on unrestricted funds of £262,804 (2020 - £231,922) forms the general reserves of the charity.

The net movement in restricted funds was a surplus of £29,497 (2021 – deficit of £2,302). The carried forward balance on restricted funds was a surplus of £31,572 (2021 – surplus £2,075).

Plans for Future Periods

Following the ending of our 52 year relationship with Dorset Council, and relaxing of Covid-19 regulations, we will be increasing the pace of development of our three strategic themes of: Health and Wellbeing, Low Carbon, and Community Economic Development. We are putting in place plans to deliver on this by developing new income streams as public-sector funding reduces, in a changed operating environment post Covid-19.

This includes development of our training offer through our Training Academy, establishing the Seed to Plate project developing community growing spaces, and developing trading income streams through our garden maintenance team.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also the directors of Dorset Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 ("FRS 102").

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

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make reasonable and prudent judgements and estimates;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on and signed on their behalf by

S Wraw (Chair)
16th December 2022

Dorset Community Action

Independent Examiner's Report to the Trustees of Dorset Community Action

Independent examiner's report to the trustees of Dorset Community Action ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

JA Richardson

J Richardson FCA FCCA DChA
ICAEW
Ward Goodman
4 Cedar Park, Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 21st December 2022

Dorset Community Action

Dorset Community Action

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,483	-	1,483	50
Charitable activities					
Charitable Activities		104,070	584,875	688,945	608,634
Other trading activities	4	28,689	-	28,689	14,170
Investment income	5	92	-	92	197
Total		134,334	584,875	719,209	623,051
EXPENDITURE ON					
Raising funds	7	1,413	-	1,413	1,413
Charitable activities	8				
Charitable Activities		183,285	474,132	657,417	597,471
Total		184,698	474,132	658,830	598,884
NET INCOME/(EXPENDITURE)		(50,364)	110,743	60,379	24,167
Transfers between funds	20	81,246	(81,246)	-	-
Net movement in funds		30,882	29,497	60,379	24,167
RECONCILIATION OF FUNDS					
Total funds brought forward		231,922	2,075	233,997	209,830
TOTAL FUNDS CARRIED FORWARD		262,804	31,572	294,376	233,997

Dorset Community Action

Dorset Community Action (Registered number: 03320011)

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	15	470	-	470	1,883
CURRENT ASSETS					
Debtors	17	39,602	13,737	53,339	49,742
Cash at bank		290,560	38,780	329,340	250,568
		330,162	52,517	382,679	300,310
CREDITORS					
Amounts falling due within one year	18	(67,828)	(20,945)	(88,773)	(68,196)
NET CURRENT ASSETS		262,334	31,572	293,906	232,114
TOTAL ASSETS LESS CURRENT LIABILITIES		262,804	31,572	294,376	233,997
NET ASSETS		262,804	31,572	294,376	233,997
FUNDS	20				
Unrestricted funds				262,804	231,922
Restricted funds				31,572	2,075
TOTAL FUNDS				294,376	233,997

Dorset Community Action

Dorset Community Action (Registered number: 03320011)

Balance Sheet – continued
31 March 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16th December 2022 and were signed on its behalf by:

.....
S Wraw - Trustee

Dorset Community Action

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	78,680	23,401
Net cash provided by operating activities		78,680	23,401
Cash flows from investing activities			
Interest received		92	197
Net cash provided by investing activities		92	197
Change in cash and cash equivalents in the reporting period		78,772	23,598
Cash and cash equivalents at the beginning of the reporting period		250,568	226,970
Cash and cash equivalents at the end of the reporting period		329,340	250,568

Dorset Community Action

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Notes to the Cash Flow Statement for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	60,379	24,167
Adjustments for:		
Depreciation charges	1,413	1,413
Interest received	(92)	(197)
Increase in debtors	(3,597)	(25,314)
Increase in creditors	20,577	23,332
Net cash provided by operations	78,680	23,401

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	250,568	78,772	329,340
	250,568	78,772	329,340
Total	250,568	78,772	329,340

Dorset Community Action

Dorset Community Action

Notes to the Financial Statements for the Year Ended 31 March 2022

1. LEGAL FORM

The charity is a private company limited by guarantee and with no share capital and incorporated in England and Wales The guarantors are the members whose liability in the event of a winding up is limited to £1 each. There were 170 members at the balance sheet date (2021: 234 members). The registered office can be found on page 2 of these financial statements.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the account on a going concern basis
The charity reported incoming resources of £719,209 and net expenditure of £658,830 leading to net income in the year of £60,379. The Trustees are of the view that the improvement to operational efficiencies and review of the business strategy for the organisation have secured the immediate future for the charity for 12 months from the signing date and as such the financial statements are prepared on a going concern basis.

Incoming resources
All income (including government grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated assets are included in the Statement of Financial Activities on a receivable basis based on the estimated value of the assets to the charity.

Funding received is included as income from activities in furtherance of the charity's objectives, but included in the restricted funds where the grant is specific to a particular project. Income is deferred only where the donor has specified that the project expenditure should be expenditure in a future accounting period.

Interest receivable
Interest of funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Debtors
Funding Receivable and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Resources expended
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Resources expended
Grants payable are charged in the year when the offer is conveyed to the recipient, except in cases where the offer is conditional and the condition remains in the control of the charity. Grants offered subject to such conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Creditors
Creditors and provisions are recognised where the charity has the present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating Leases
The charity classifies the lease of printing and copier equipment as operating leases: the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Governance costs
Governance costs are allocated to restricted fund projects in accordance with amounts agreed with funding providers. These costs are shown as reallocation of internal expenses.

Allocation and apportionment of costs
Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets
All assets with a cost in excess of £2,000 are capitalised.

Fixed assets are depreciated over the estimated useful economic life in equal annual instalments at the following rates:

Computer Software - 33%

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
All assets with a cost in excess of £2,000 are capitalised with the exception as noted below.

Project specific equipment purchases are mostly funded directly by the fund provider at the start of the project and are not capitalised as the items may be returned to the fund provider or given to the project.

Fixed assets are depreciated to residual value over their estimated useful economic life in equal annual instalments at the following rates:

Fixtures, fittings and equipment - 25%
IT equipment - 50%

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

Fund accounting
Restricted funds
Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. With the agreement of the fund provider, restricted funds can roll forward brought forward balances for use as income in the next financial year. The aim and use of each restricted fund is set out in the notes to the financial statements.

Fund accounting

Designated funds
Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds
These are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Pension costs and other post-retirement benefits
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The Charity also operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS, the charity accounts for this scheme as if it were a defined contribution scheme. The amount charged to the Statement of Financial Activities represents contributions payable to the scheme in respect of the accounting period.

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	1,483	50

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Consultancy and training	25,915	8,533
Other trading income	31	4,258
Membership and advertisement	2,743	1,379
	28,689	14,170

5. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	92	197

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Income from CLARC	Charitable Activities	70,383	32,027
Grants	Charitable Activities	618,562	576,607
		688,945	608,634

Grants received, included in the above, are as follows:

	2022 £	2021 £
Incoming grants	618,562	576,607

7. RAISING FUNDS

Other trading activities

	2022 £	2021 £
Depreciation	1,413	1,413

8. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Employee Costs:				
Salaries	96,715	372,098	468,813	439,131
Payroll charges	2,853	-	2,853	2,331
Recruitment	398	275	673	1,547
Training & conference costs	1,001	-	1,001	130
Premises related expenses	30,232	1,027	31,259	19,993
Transport related expenses	1,227	1,800	3,027	1,695
Supplies and services	18,223	98,932	117,155	100,971
VAT paid to HMRC	9,066	-	9,066	2,974
Governance costs:				
Salaries	17,653	-	17,653	17,943
Other costs	5,917	-	5,917	10,757
Total	183,285	474,132	657,417	597,471

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

9. GRANTS PAYABLE

	2022	2021
	£	£
Charitable Activities	39,792	3,800

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
NEST Weymouth CIC	15,000	-
Bincombe Valley Primary School	5,375	-
Other grants below £2000	19,417	3,800
	39,792	3,800

10. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	22	23,571	23,593

11. NET INCOME/(EXPENDITURE)

Net income/expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Auditor fees	-	4,200
Independent examiner fees	1,750	-
Accounts preparation fee	1,400	1,325
Computer software amortisation	1,413	1,413

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year one Trustee received an amount of £9 for reimbursed travel and conference expenses (2021: £nil) and the amount was still due at the year end. The charity has paid premiums of £350 (2021: £865) to provide £2 million of indemnity insurance for the Trustees.

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	431,708	402,914
Social security costs	28,540	25,407
Other pension costs	26,219	28,753
	486,467	457,074

The average monthly headcount for staff was 22 (2021: 21) and the average monthly number of full time equivalent employees during the year is stated in the split given below.

During the year ended 31 March 2022 a total cost of £4,635 was incurred in redundancy payments (2021: £2,827).

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

	2022	2021
Operational	13	12
Management and administering the charity	2	2
	15	14

No employees received emoluments in excess of £60,000.

The key management personnel comprises of the Chief Executive and two Senior Managers. The total salary paid to key management personnel was £140,664 (2021: £140,342).

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50	-	50
Charitable activities			
Charitable Activities	123,795	484,839	608,634
Other trading activities	14,170	-	14,170
Investment income	197	-	197
Total	138,212	484,839	623,051
EXPENDITURE ON			
Raising funds	1,413	-	1,413
Charitable activities			
Charitable Activities	180,528	416,943	597,471
Total	181,941	416,943	598,884
NET INCOME/(EXPENDITURE)	(43,729)	67,896	24,167
Transfers between funds	70,198	(70,198)	-
Net movement in funds	26,469	(2,302)	24,167
RECONCILIATION OF FUNDS			
Total funds brought forward	205,453	4,377	209,830
TOTAL FUNDS CARRIED FORWARD	231,922	2,075	233,997

The figures stated above are to show the comparative Statement of Financial Activity. All figures in the note above relate to the year ended 31 March 2021.

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

15. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2021 and 31 March 2022	4,238
AMORTISATION	
At 1 April 2021	2,355
Charge for year	1,413
At 31 March 2022	3,768
NET BOOK VALUE	
At 31 March 2022	470
At 31 March 2021	1,883

16. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	17,476
DEPRECIATION	
At 1 April 2021 and 31 March 2022	17,476
NET BOOK VALUE	
At 31 March 2022	-
At 31 March 2021	-

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Funding receivable	40,820	17,313
Prepayments and accrued income	12,519	32,429
	53,339	49,742

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	322
Social security and other taxes	9,979	5,527
VAT	4,207	1,703
Other creditors	16,877	24,079
Accruals and deferred income	57,710	36,565
	88,773	68,196

Income has been deferred where income has been received for projects due to start after the reporting date.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	15,160	15,485
Between one and five years	11,474	26,858
	26,634	42,343

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	222,824	(73,421)	86,690	236,093
Community Learning and Resource Centre	3,098	23,057	(8,444)	17,711
Dilapidation Fund	6,000	-	3,000	9,000
	231,922	(50,364)	81,246	262,804
Restricted funds				
Action with Communities in Rural England	5	12,489	(12,494)	-
Building Better Opportunities - Supporting Enterprise in Dorset	1,340	4,206	-	5,546
Big Energy Saving Network	-	3,518	(3,518)	-
Dorset Council	-	14,392	(14,392)	-
NHS Dorset Clinical Commissioning Group	-	10,665	(10,665)	-
Big Local Funding - Big4Littlemoor	-	25,703	(10,116)	15,587
Trusted Voices	-	5,845	(5,845)	-
Home First	730	3,299	(4,029)	-
VCS Emergencies Partnership	-	444	(444)	-
Covid Recovery	-	13,310	(13,310)	-
Community Oven	-	881	-	881
Summer in Dorset	-	20	-	20
Abri	-	5,134	-	5,134
JP Morgan - GoGreen	-	13	-	13
Arnold Clark	-	189	-	189
Health Inequalities	-	10,635	(6,433)	4,202
	2,075	110,743	(81,246)	31,572
TOTAL FUNDS	233,997	60,379	-	294,376

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,699	(114,120)	(73,421)
Community Learning and Resource Centre	93,635	(70,578)	23,057
	134,334	(184,698)	(50,364)
Restricted funds			
Action with Communities in Rural England	42,255	(29,766)	12,489
Building Better Opportunities - Supporting Enterprise in Dorset	195,840	(191,634)	4,206
Big Energy Saving Network	12,975	(9,457)	3,518
Dorset Council	45,790	(31,398)	14,392
NHS Dorset Clinical Commissioning Group	36,057	(25,392)	10,665
Big Local Funding - Big4Littlemoor	109,126	(83,423)	25,703
Trusted Voices	19,762	(13,917)	5,845
Home First	18,828	(15,529)	3,299
VCS Emergencies Partnership	1,500	(1,056)	444
Covid Recovery	45,000	(31,690)	13,310
Community Oven	16,000	(15,119)	881
Summer in Dorset	2,170	(2,150)	20
Abri	8,454	(3,320)	5,134
JP Morgan - GoGreen	868	(855)	13
Arnold Clark	1,000	(811)	189
Health Inequalities	29,250	(18,615)	10,635
	584,875	(474,132)	110,743
TOTAL FUNDS	719,209	(658,830)	60,379

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	202,453	(51,514)	71,885	222,824
Community Learning and Resource Centre	-	7,785	(4,687)	3,098
Dilapidation Fund	3,000	-	3,000	6,000
	205,453	(43,729)	70,198	231,922
Restricted funds				
Action with Communities in Rural England	70	12,242	(12,307)	5
Building Better Opportunities - Supporting Enterprise in Dorset	-	1,340	-	1,340
Big Energy Saving Network	-	3,768	(3,768)	-
Dorset Council	-	26,865	(26,865)	-
NHS Dorset Clinical Commissioning Group	-	11,189	(11,189)	-
Sherborne Local Area Partnership	-	1,813	(1,813)	-
Big Local Funding - Big4Littlemoor	4,307	5,228	(9,535)	-
Trusted Voices	-	2,480	(2,480)	-
Home First	-	2,078	(1,348)	730
VCS Emergencies Partnership	-	883	(883)	-
Dorset Community Foundation	-	10	(10)	-
	4,377	67,896	(70,198)	2,075
TOTAL FUNDS	209,830	24,167	-	233,997

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds (for the year ended 31 March 2021), included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,223	(110,737)	(51,514)
Community Learning and Resource Centre	78,989	(71,204)	7,785
	138,212	(181,941)	(43,729)
Restricted funds			
Action with Communities in Rural England	42,255	(30,013)	12,242
Building Better Opportunities - Supporting Enterprise in Dorset	185,753	(184,413)	1,340
Big Energy Saving Network	12,975	(9,207)	3,768
Dorset Council	91,579	(64,714)	26,865
NHS Dorset Clinical Commissioning Group	37,840	(26,651)	11,189
Sherborne Local Area Partnership	6,000	(4,187)	1,813
Big Local Funding - Big4Littlemoor	84,862	(79,634)	5,228
Talbot Village Trust	5,000	(5,000)	-
Trusted Voices	8,571	(6,091)	2,480
Home First	5,380	(3,302)	2,078
VCS Emergencies Partnership	3,000	(2,117)	883
Dorset Community Foundation	1,624	(1,614)	10
	484,839	(416,943)	67,896
TOTAL FUNDS	623,051	(598,884)	24,167

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	202,453	(124,935)	158,575	236,093
Community Learning and Resource Centre	-	30,842	(13,131)	17,711
Dilapidation Fund	3,000	-	6,000	9,000
	205,453	(94,093)	151,444	262,804
Restricted funds				
Action with Communities in Rural England	70	24,731	(24,801)	-
Building Better Opportunities - Supporting Enterprise in Dorset	-	5,546	-	5,546
Big Energy Saving Network	-	7,286	(7,286)	-
Dorset Council	-	41,257	(41,257)	-
NHS Dorset Clinical Commissioning Group	-	21,854	(21,854)	-
Sherborne Local Area Partnership	-	1,813	(1,813)	-
Big Local Funding - Big4Littlemoor	4,307	30,931	(19,651)	15,587
Trusted Voices	-	8,325	(8,325)	-
Home First	-	5,377	(5,377)	-
VCS Emergencies Partnership	-	1,327	(1,327)	-
Dorset Community Foundation	-	10	(10)	-
Covid Recovery	-	13,310	(13,310)	-
Community Oven	-	881	-	881
Summer in Dorset	-	20	-	20
Abri	-	5,134	-	5,134
JP Morgan - GoGreen	-	13	-	13
Arnold Clark	-	189	-	189
Health Inequalities	-	10,635	(6,433)	4,202
	4,377	178,639	(151,444)	31,572
TOTAL FUNDS	209,830	84,546	-	294,376

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,922	(224,857)	(124,935)
Community Learning and Resource Centre	172,624	(141,782)	30,842
	272,546	(366,639)	(94,093)
Restricted funds			
Action with Communities in Rural England	84,510	(59,779)	24,731
Building Better Opportunities - Supporting Enterprise in Dorset	381,593	(376,047)	5,546
Big Energy Saving Network	25,950	(18,664)	7,286
Dorset Council	137,369	(96,112)	41,257
NHS Dorset Clinical Commissioning Group	73,897	(52,043)	21,854
Sherborne Local Area Partnership	6,000	(4,187)	1,813
Big Local Funding - Big4Littlemoor	193,988	(163,057)	30,931
Talbot Village Trust	5,000	(5,000)	-
Trusted Voices	28,333	(20,008)	8,325
Home First	24,208	(18,831)	5,377
VCS Emergencies Partnership	4,500	(3,173)	1,327
Dorset Community Foundation	1,624	(1,614)	10
Covid Recovery	45,000	(31,690)	13,310
Community Oven	16,000	(15,119)	881
Summer in Dorset	2,170	(2,150)	20
Abri	8,454	(3,320)	5,134
JP Morgan - GoGreen	868	(855)	13
Arnold Clark	1,000	(811)	189
Health Inequalities	29,250	(18,615)	10,635
	1,069,714	(891,075)	178,639
TOTAL FUNDS	1,342,260	(1,257,714)	84,546

20. MOVEMENT IN FUNDS - continued

PURPOSES OF DESIGNATED FUNDS

Community Learning and Resource Centre
Relates to a centre for adult and community learning in Wimborne and related income and expenditure. A transfer of £8,444 was made from the designated fund within the year.

Dilapidation Fund
Funds set aside to cover restoration of the leased office space to its original condition at the end of the lease term. The lease is due to end in 2028 with breaks granted every 5 years. A transfer of £3,000 was made from unrestricted reserves to increase the balance held in this fund at the end of the financial year to £9,000.

PURPOSES OF RESTRICTED FUNDS

Action with Communities in Rural England
Grant received from ACRE resulting from DEFRA's Grant Aid Investment Programme, to deliver local strategic support to rural communities enabling them to take action, to share learning on sustainable funding models and to provide access to local intelligence.

Building Better Opportunities - Supporting Enterprise in Dorset
DCA was successful in securing the Stage 2 bid of the Building Better Opportunities - Supporting Enterprise in Dorset funded by the National Lottery Community Fund and European Social Fund. The grant was given to enable target participants to overcome barriers to employment through accessible, community based support as a stepping stone into enterprise, leading to increased confidence and long- term life changes This grant is fully funded by The National Lottery Community Fund and European Fund..

Dorset Council
Strategic grant from DCC to build capacity of the VCSE sector through focused support, advice and training.

NHS Dorset Clinical Commissioning Group
Grant from CCG to provide advice, training and consultancy support for the benefit of community groups, charities and social enterprises in Dorset.

Sherborne Local Area Partnership
Dorset Community Action received funding from West Dorset District Council to provide the Sherborne Local Area Partnership with support in its operation, development and activities.

Big Local Funding - Big4Littlemoor
DCA is providing the role of a Locally Trusted Organisation to the Big4Littlemoor Partnership to support them with strategic leadership and implementation of their Big Local Plan. A grant was awarded to the partnership by the Lottery Fund which is administered by the Local Trust.

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

20. MOVEMENT IN FUNDS - continued

Trusted Voices
To engage with Dorset's voluntary and community groups to support the COVID19 Trusted Voices contacts to best communicate the key messages as identified by the Dorset Health Protection Board and to report any issues identified by the community in relation to reducing COVID 19 community transmission.

Home First
To research and develop the role of the Voluntary, Community and Social Enterprise Sector in hospital discharge pathways and in the commissioning of personalised care and support for people leaving hospital.

Dorset Coronavirus Community Foundation Grant
To purchase IT equipment to aid with the effective online delivery of DCA's services to the Voluntary, Community and Social Enterprise groups.

Voluntary and Community Sector Emergencies Partnership
To improve the connection between local and national responses, particularly during times of crisis.

Covid recovery
A grant received from Dorset Council to support the reopening of community infrastructure support.

Community Oven Grants
A grant received from Dorset Council to give to ten village and community halls to purchase an oven for community use.

Summer in Dorset
A grant from Dorset Council given to the Big4Littlemoor project to support the delivery of the holiday activities and food programme in Dorset over the 2021 summer holidays.

Abri
A grant received from Abri given to the Big4Littlemoor project to re-invigorate a disused garden, helping to unlock the potential of the Littlemoor community.

Arnold Clark
A donation received for supplies towards the Seed2Plate project to create a growing space that can be developed with the aid of the participants from the Inspire Dorset programme, with the main aim being to produce nutritious food for those on low incomes.

JP Morgan - GoGreen donation
A donation received for supplies towards the Seed2Plate project to create a growing space that can be developed with the aid of the participants from the Inspire Dorset programme, with the main aim being to produce nutritious food for those on low incomes.

20. MOVEMENT IN FUNDS - continued

Big Energy Saving Network
To provide assisted action to vulnerable consumers, to help them save money on their energy costs through outreach sessions, and to deliver an energy saving training programme to front line workers who have regular contact with vulnerable consumers.

Health Inequalities
Project funded by CCG to provide insight relating to accelerating preventative programmes: support the gathering and analysis of local health inequalities insight and knowledge to further current insight of Dorset ICS.

Transfers between funds
Transfers between funds have been used where Dorset Community Action have used core resources to fulfil the restriction on the fund.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 (2021 - £nil).

22. PENSIONS

Defined Benefit
Some longer serving employees of Dorset Community Action are active members of the Dorset Council defined benefit superannuation scheme. The employer's contribution is charged to the Statement of Financial Activities as incurred, as it is not possible to identify the individual share of the pension scheme's underlying assets and liabilities attributable to Dorset Community Action.

The Dorset Council Pension Scheme is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997. Past and present employees are covered by the provisions of the Dorset Council Pension Scheme.

Since April 2014 it has been a CARE Scheme (Career Average Revalued Earnings) so employee benefits are based on earnings received each scheme year. Pre April 2014 it was a final salary scheme and employees with pre April 2014 service will have that portion of their pension calculated on their final salary.

The employer's contribution made to the scheme in 2021/22 was £8,660 (2021: £10,408) with an employer's contribution rate of 25.0% of pensionable pay and an employee's contribution of 6.4% pensionable pay.

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

22. PENSIONS - continued

An actuarial valuation of the scheme as at 31st March 2019 showed a fund deficit in the whole of the pension fund. Dorset Community Action was pooled with other small admitted bodies and a deficit recovery rate of 24.0% of payroll increasing incrementally to 26.0% over the next 3 years. Another actuarial valuation of the scheme is due in April 2023.

Defined Contribution

The charitable company operates two defined contribution pension schemes for its employees, one being with Dorset Council which is now closed to new employees, and the other with Friends Provident. The assets of the scheme are held separately from those of the charity.

Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Dorset Community Action pays a contribution of 6% into the Friends Provident scheme and acts as an agent in collecting and paying over employee pension contributions. DCA's staging date for auto-enrolment was 1st May 2017 and those qualifying staff not already in the Friends Provident Scheme were enrolled into the scheme with DCA paying 6% employers contribution.

The contributions made for the accounting period are treated as an expense and were £17,559 (2021: £18,345).

DORSET COMMUNITY ACTION

England & Wales - Charity number 1060910

Accounts

Company Registration No. 3320011 (England and Wales)
Charity No. 1060910

(COMPANY LIMITED BY GUARANTEE)

Report of the Trustees and Financial Statements

for the year ended
31st MARCH 2021

Dorset Community Action

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CHARITY ADMINISTRATIVE INFORMATION

Directors and Trustees

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Simon Wraw	Chair
Christopher Spackman	Vice Chair
Alan Clevett	(resigned 21st January 2021)
Nick Warren	(resigned 21st January 2021)
Pauline Batstone	(resigned 21st January 2021)
Derek Howshall	
Gerry Stoker	(resigned 9th August 2021)
Nicola Matthews	(resigned 19th December 2020)
Stephanie Gardiner	Treasurer - (resigned 23rd Sept 2020)
John Morley	
Andrew Fisher	(co-opted 25th February 2021)
Aimie Cole	(co-opted 25th February 2021)
Lynne Regan	(co-opted 25th February 2021)
Phil Longdin	Treasurer - (co-opted 26th August 2021)

Chief Executive

Alex Picot

Senior Managers

Linda Riggs	Finance and Office Manager
Paula Bennetts	Operations Manager

Patron

Angus Campbell	Lord-Lieutenant of Dorset

CHARITY ADMINISTRATIVE INFORMATION (CONTINUED)

Charity Registration Number:	1060910
Company Registration Number:	3320011
VAT Registration Number:	936 6666 78
Company Secretary:	Alex Picot
Principal Address and Registered Office:	The Little Keep Barrack Road Dorchester Dorset DT1 1SQ
Telephone Number:	01305 250921
Website:	www.dorsetcommunityaction.org.uk

Professional Advisors

Accountants/Registered Auditors:	Ward Goodman 4 Cedar Park Cobham Road Ferndown Industrial Estate Wimborne Dorset BH21 7SF
Bankers:	National Westminster Bank plc 49 South Street Dorchester Dorset DT1 1DW CCLA Investment Management Ltd COIF Charities Funds 80 Cheapside London EC2V 6DZ

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

The Trustees are pleased to present their report and audited financial statements for the year ended 31st March 2021. This report is also the Directors' Report, required by Section 415 of the Companies Act 2006. The legal and administrative information set out on pages 1 and 2 forms part of this report.

Trustees acknowledge the considerable endeavours of the senior management team (detailed on page 1) and all members of staff in achieving the good progress reflected in this report, in the face of a particularly challenging environment for the sector. During the year a number of long standing Trustees resigned from the Board due to other work commitments and moving out of the area; we are extremely grateful for the contributions they have all made to the Charity. We were successful in recruiting four new Trustees and the Board feels that the organisation has a sound base and skills to continue its progress.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2015.

In considering its future strategy, aims and objectives the Trustees have given due regard to the Charity Commission's guidance on Public Benefit.

Our purposes and activities

It is the mission of Dorset Community Action to encourage and support communities in Dorset into action that improves people's lives, particularly of those most disadvantaged. Our organisation is independent and committed to providing high quality information, advice, networking and support services to community and voluntary organisations of all shapes and sizes. It is our long-term goal to play a significant part in creating strong and sustainable communities across Dorset.

Charitable Objects

The objects of Dorset Community Action, as stated in its Memorandum and Articles of Association, are as follows:

1. To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Dorset and its environs (hereinafter called the "area of benefit") and, in particular, build the capacity of third sector organisations and communities and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

2. To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

Our Principles

Work delivered by Dorset Community Action is based on these fundamental principles that are at the heart of the organisation's ethos:

Local need at the heart of Community Action – services are provided where a local need is clearly identified.

Inclusion of those most disadvantaged – services will always be delivered in a way that actively involves those people and groups who are most often excluded.

Empowerment of local people and groups – services will always be delivered in a way that empowers local people and groups to develop their own solutions.

Independence to challenge for good – services will always be independent of the public sector enabling advocacy on behalf of local people and groups.

Partnership as a positive way forward – services will always be developed in partnership with local people and groups, and alongside other providers where this best meets the needs identified.

Our Activities

- **Community and Voluntary Action –** supporting communities and voluntary organisations to deliver better projects and services through advice, training and development work.

- **Strategic Action –** working with partners and front-line organisations to ensure people and communities in Dorset have access to the services they need by supporting whole system change.

- **Sustainable Communities –** supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges together with change.

What we achieved in 2020/21

In looking forward to 2020/21, it is difficult to see past the wholesale impact of CV19 restrictions on the work of both DCA and on the communities and organisations we support.

During this time, we embraced the need to move to a digital delivery offer, and in some respects, this enabled us to engage and support more organisations. We were fortunate to have the technology already in place for staff to work efficiently from home and to quickly make this transition.

In March 2020 DCA was asked by Dorset Council to meet to discuss how the VCSE sector could be involved as part of the County's response to Covid-19. At this meeting a Dorset Community Response (DCR) taskforce was set up to manage the community response in partnership with the Council. This approach was grassroots led – recognising that Covid Response groups had already started to be formed in neighbourhoods across Dorset.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

DCA's COVID Impact

During the year, with funding support from Dorset Council and NHS Dorset, Dorset Community Action continued to provide a free of charge health check service for our VCSE sector organisations, and a range of great value training and consultancy services, supporting 97 groups through direct referrals during the year, with 2,471 people benefitting from our Webinars / Network Events & Training.

The impact of the Covid-19 restrictions on trading for our Community Learning and Resource Centre (CLaRC), has been profound, in the main because the majority of our ultimate end users of adult education services are older people. This resulted in us shutting CLaRC's doors to the public for the first time in its history, putting staff onto the Furlough Scheme, with two staff being made redundant later on in the year. Receipt of government business support grants allowed us to stabilise the situation and gave us time to develop new services to meet changing community need. In March we were awarded a contract to deliver the national census online support service using our newly formed team of volunteers and Centre Manager.

Covid-19 disrupted our Building Better Opportunities - Supporting Enterprise programme by preventing face to face support and the loss of our established referral networks. However by establishing our social media presence (for direct self referrals) and being one of the first programmes to establish online delivery with digital statementing evidence, we still supported 9 participants into self employment on the programme and have currently worked with 308 participants overall. This project is funded by The National Lottery Community Fund and European Social Fund.

We also continued our role as 'Local Trusted Organisation (LTO)' for Big 4 Littlemoor (Big4L), one of several national projects funded by the BIG Lottery through the BIG Local Trust, funding communities in areas of need to deliver ten year community regeneration plans.

Finally, at a time of much change in the public sector, we would like to thank our funding partners for their ongoing support, without which we could not support Dorset's communities as effectively as we do. Further details of activity in each of these areas is provided in this report.

Achievements through our Activities

1. Community and Voluntary Action – supporting communities and voluntary organisations through advice, training and development work

Core Services – Dorset Community Action actively supported 97 direct referrals, 111 helpline calls and 296 through our enquiry email service during the year, through the VCSE support services contract funded by Dorset County Council and NHS Dorset, complemented by service level agreements with most of Dorset's district councils. Our achievements included:

- **97 Groups provided with active** support, advice and organisational strength checks.
- **The range of support** given to groups covered:
  - Project Management (e.g. evidence of need)
  - Recruiting Trustees (e.g. skills auditing)
  - Getting & Managing Money (e.g. bid writing advice)
  - Managing Communications (e.g. using social media)
  - Governance & Trustee Skills (e.g. legal structures, roles and responsibilities)
- **49 Webinar Sessions** delivered across Dorset on a variety of topics:

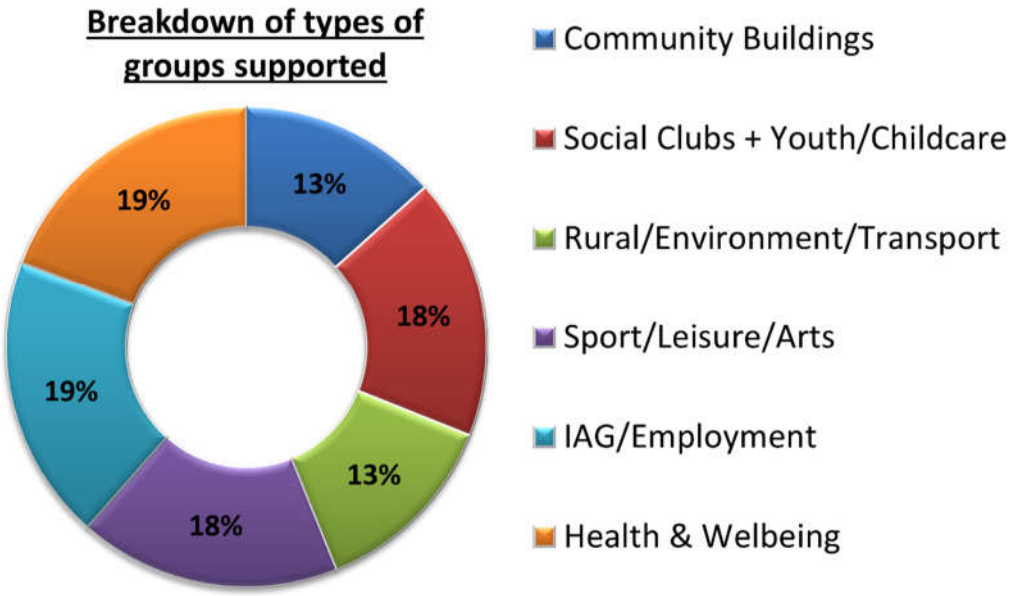
Crisis Management	Health & Safety
Reopening Safely	Restarting your Business
Government Updates	Fundraising During a Crisis
Safeguarding P&P Support	Keeping in Touch During a Crisis
Village Hall & Community Buildings Support	Contingency Planning

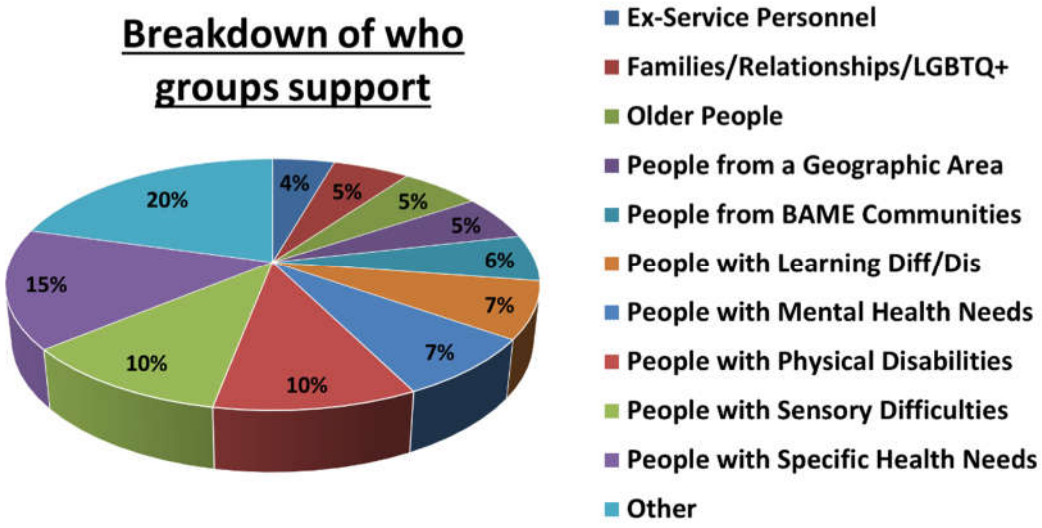
- **Hosted Dorset's Annual Funding Fair** online for the first time. We had 39 attendees and ran both Q&A sessions with local & national funders and workshops to improve knowledge and skills in preparing bids for participants.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

Outcomes Achieved 2019-20

- ✓ **£1,063,338** raised by groups across Dorset as a direct result of the support they received from DCA Advisors.
- ✓ **2,471 Delegates Trained.** As a result groups stated they felt better informed and able to move their organisation forward. In a poll we ran in November, 58% of Trustees felt better informed and 74% they were managing to keep up with guidance because of our Webinars.
- ✓ **498 Advisor Interventions.** Groups were supported through a wider variety of sources this due to Covid-19 restrictions, this included; via our Helpline, Email Support and Surgeries.
- ✓ **39 Funding Fair attendees**, 11 Funders & 5 Workshops delivered. All attendees reported satisfaction with the event and found the day useful.
- ✓ **256 Attended Networking Events,** allowing groups to meet, share and receive information about Dorset's voluntary sector, and funding opportunities.
- ✓ **DCA e-bulletin shared with over 3,500 subscribers and members**.





Digital Communication

We sent out E-news & Funding Alerts to an audience of over **3,307** subscribers and **274** members every week. This resource provided funding news, grant updates, ACRE support documents, Government updates, HSE advice and Covid-19 support resources weekly during our Covid Response. DCA's e-news and funding alert had an average open rate of 36%, bettering an industry average of 19%. Our website was updated with Dorset Community Response News daily and sent out weekly as part of our E-news, supplemented with email updates as needed. Our website page views totalled **52,246** during this time with **14,722** users.

We also posted 301 Tweets and 450 Facebook posts – increasing our social media reach and creating a more engaged following.

2. Strategic Action – DCA working with partners to ensure people and communities in Dorset have access to the services they need.

DCA has been involved in several key strategic initiatives this year, including:

Dorset Community Response

DCA was a key member of the Dorset Community Response (DCR) to Covid-19, which has led to a "Community Front-Door" model being developed around future VCSE sector engagement, communication and commissioning. This model is being co-designed in partnership between core members of the DCR taskforce and Dorset Council. This community front-door will provide a lasting legacy of Dorset's achievement during Covid-19 in meeting the needs of its community, by its community.

VCSE Sectors Surveys

This year, we undertook a survey of Dorset's VCSE sector survey after the first lockdown, which provided an evidenced based overview of the trends affecting the sector. The survey showed that fundraising and trading was heavily affected by Covid-19 lockdowns. 75% of survey respondents reported that they expected some loss of income, with organisations that had broadened their income streams through trading being hit the hardest.

ACRE

As part of the Defra funded ACRE (Action with Communities in Rural England) network, DCA is one of 38 charitable local development agencies that make up the ACRE Network. DCA continued to support the national Network Development Group (NDG) which has led on the development and implementation of the Network Development Plan (NDP), endorsed by the ACRE Network in 2017. Much of this work has been in influencing national policy and has enabled DCA to better advocate on behalf of Dorset's rural communities at a national level through DEFRA.

3. Sustainable Communities – supporting our communities to live more sustainably and be more able to cope with environmental and economic challenges and change

DCA: Protecting Rural Services

DCA continued to collect evidence on issues our rural communities face to advocate on their behalf, and to influence national policy. This year we gave evidence from Dorset on issues including health and transport to digital skills, rural services and fuel poverty. DCA supported the national ACRE networks village hall survey (and post Covid-19 follow up) for which DCA played a significant part in the collecting of this data and supporting Village Halls across Dorset to take part. From this report, Dr Tom Archer, of Sheffield Hallam University who authored the report said, "Halls face major challenges in reopening and re-establishing services. The pandemic has had a significant impact on their volunteers and staff, as well as their users, and the future remains very much uncertain."

DCA: Supporting Social Enterprises

DCA continued to support people to help address the employability barriers many people face including unequal opportunities and lack of suitable jobs in our local communities, by developing community enterprise as an option to mainstream employment.

During the year, The National Lottery Community Fund confirmed an extension of £150,000 to our Supporting Enterprise Dorset programme to run until June 2023. We successfully delivered the second year of our Building Better Opportunities, Supporting Enterprise programme, signing up 56 people on the programme. Throughout the year participants were helped to exit the programme:

- 9 went into employment;
- 6 went into training;
- 8 tested an enterprise;
- 7 started an enterprise.

Soft outcomes also recorded participants having; increased confidence 13, improved communication skills 10, positivity about their future 12 and engagement with their community 11.

The Programme began the process of testing and developing a Seed2Plate concept to reappropriate unused community spaces to grow fresh fruit and vegetables to feed low income families from that community. This will also provide a vehicle for employment training, personal development and community cohesion.

Some of the participants at the growing site in Weymouth

The Building Better Opportunities 'Inspire Dorset' project secured £579,500 of funding from The National Lottery Community Fund and the European Social Fund as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

Structure, Governance and Management

Governing Document

Dorset Community Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18th February 1997. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the charity and there are currently 234 members (180 in 2020), each of whom agrees to contribute £1 in the event of the charity winding up.

Organisation

Dorset Community Action is both a Rural Community Council (RCC) and a Council for Voluntary Service (CVS). It has a Board of Trustees of up to fifteen members. Trustees may co-opt up to five persons who are willing to be Trustees, including one non-voting member nominated by Dorset Council.

Dorset Community Action aims to recruit a diverse range of Trustees in order to retain a balanced Board representative of the community. New procedures introduced in 2012 ensure that all candidates for Trusteeship offer relevant skills and knowledge to the Board. In the case of elected Trustees, all nominees are requested to attend an informal meeting with the Chair of the Trustees, observe a Board meeting and can meet with senior staff before making a decision on whether to join. All Trustees are required to sign a declaration of eligibility and a conflict of interest form. Dorset Community Action maintains a register, which lists, for each Board member, any business or personal interests which could conflict with Dorset Community Action's interests. Entries are reviewed annually and the register is available for inspection. On appointment, Trustees are provided with documents including a copy of the Governing Document of the Charity and copies of the last audited accounts and Board minutes.

Trustees of Dorset Community Action:

- Decide the overall policy and direction of Dorset Community Action work;
- Ensure that the organisation is run in compliance with its Governing Document, Charity Law and Company Law;
- Ensure that funds received by Dorset Community Action are properly managed and accounted for;
- Act as the formal employer of the staff, and approve all HR policies;
- Support and guide Senior Managers as appropriate;
- Understand, promote and safeguard the good name and ethos of Dorset Community Action;
- Monitor the performance of the organisation in meeting its objectives;
- Represent Dorset Community Action at external meetings.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

The Board of Trustees meet every quarter, though the Board can arrange additional meetings to ensure that their duties are fulfilled. A Finance and General Purpose Committee was established by the Board in September 2016, renamed as Finance and Operations Committee in 2020, to maintain an overview of, and to provide advice to it, regarding the financial and administrative affairs for the charity. This Committee also meets on a quarterly basis with additional meetings held when necessary. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity, and implement the strategies agreed by the Board. The Chair and Chief Executive meet and communicate regularly.

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the charity. See note 12 for travel expenses paid to Trustees in 2020/21. In the current year no related party transactions were reported.

The charity is a founder member of ACRE (Action with Communities in Rural England), which is the national network of RCCs, and a full member of the National Association for Voluntary and Community Action (NAVCA). Through these networks, Dorset Community Action influences the development of national policy and practice.

Across Bournemouth, Dorset and Poole, Dorset Community Action participates in many partnerships within the voluntary and statutory sectors, wherever that benefits communities or voluntary organisations.

Staff and Premises

Working from its registered office at the Little Keep in Dorchester, Dorset Community Action also runs and manages the Community Learning and Resource Centre in Wimborne town centre. The total number of paid employees as at 31st March 2021 was 7 full-time and 12 part-time.

The pay for all staff is reviewed annually and normally increased in accordance with the rate of average earnings. Pay scales for all staff are set on a similar level to other RCCs' across the country and benchmarked against the NJC pay scales.

Investment Policy

There are no restrictions on the charity's power to invest. The investment strategy is set by the Trustees to take account of the demands for funds. The current policy is to invest surplus cash funds for short periods with major banking institutions as cash deposits.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

Reserves Policy

The reserves of the charity are those that are freely available to be spent in pursuing the charity's objects. The free reserves of the charity at the year-end were:

	2021	2020
Total reserves	233,997	209,830
Less: Restricted funds	(2,075)	(4,337)
Free reserves	231,922	205,453

This represents 8 months recurring general funds expenditure (2020: 7 months).

The Trustees consider that the charity needs to maintain free reserves at a minimum of 4 and a maximum of 9 months core expenditure to provide the organisation with adequate financial stability and the means for it to meet its charitable objectives, commitments and as a contingency cushion against fluctuations of income. The Trustees will continue to keep this under annual review.

Going Concern

The Trustees have prepared the accounts on a going concern basis and consider this basis is appropriate for twelve months from the date of signing the financial statements.

Risk Management

The Trustees have a risk management strategy in place which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major risk for the charity. Key elements in the management of financial risk are regular monitoring of current funding contracts, early identification of any problems with delivery of outcomes, and regular communication with funders.

Attention has also been focussed on future funding and ensuring that DCA chooses the right direction and strategy to match a changing operating environment by the creation of a strategic plan which includes involvement from staff, trustees and stakeholders.

The Trustees have requested an one-off actuarial valuation of the Charity's element of Dorset Council Pension Scheme. The valuation was carried out by Bond Dickenson in November 2021. The scheme is currently in surplus and the Trustees are in discussion with the Dorset Council Pension Scheme managers and plan to enter into a deferred debt agreement when the final scheme member retires.

Specific areas of future financial risk resulting from the changes in local authorities, the move to a tending process, and ongoing budget cuts include:

- Loss of district council and county council income by 2021, following the new tendering process. We intend to mitigate this through developing relationships with new client groups and partners.

- The loss of income at our Community Learning and Resource Centre in Wimborne due to the restrictions of CV19, which we are mitigating through alternative ways of staffing and developing partnership working.

Grant Making

All the funds administered in grants by the charity are governed by procedures and limits laid down and agreed in advance between the charity and those partners funding the grant schemes.

Representatives of partners always play an active role in the decision-making. The charity will not pay any grants in advance of receipts of funds of partners without the funder's permission.

Financial Review

The results for the year and the financial position of the charity are shown in the attached financial statements.

In summary, the Charity's total income for the year was £623,051 (2020 - £639,021) of which £484,839 related to restricted project income (2020 - £498,166). Total expenditure for the year was £598,884 (2020 - £677,918) of which £416,943 related to restricted project expenditure (2020 - £452,215).

The net movement in unrestricted funds for the year was a surplus of £26,469 (2020 – deficit £7,386) resulting from a £20,371 surplus on general reserves, a surplus on £3,098 on the designated fund, Community Learning and Resource Centre and a surplus on the Dilapidation Fund via a transfer of funds of £3,000 from the general fund. The carried forward balance on unrestricted funds of £231,922 (2020 - £205,453) forms the general reserves of the charity.

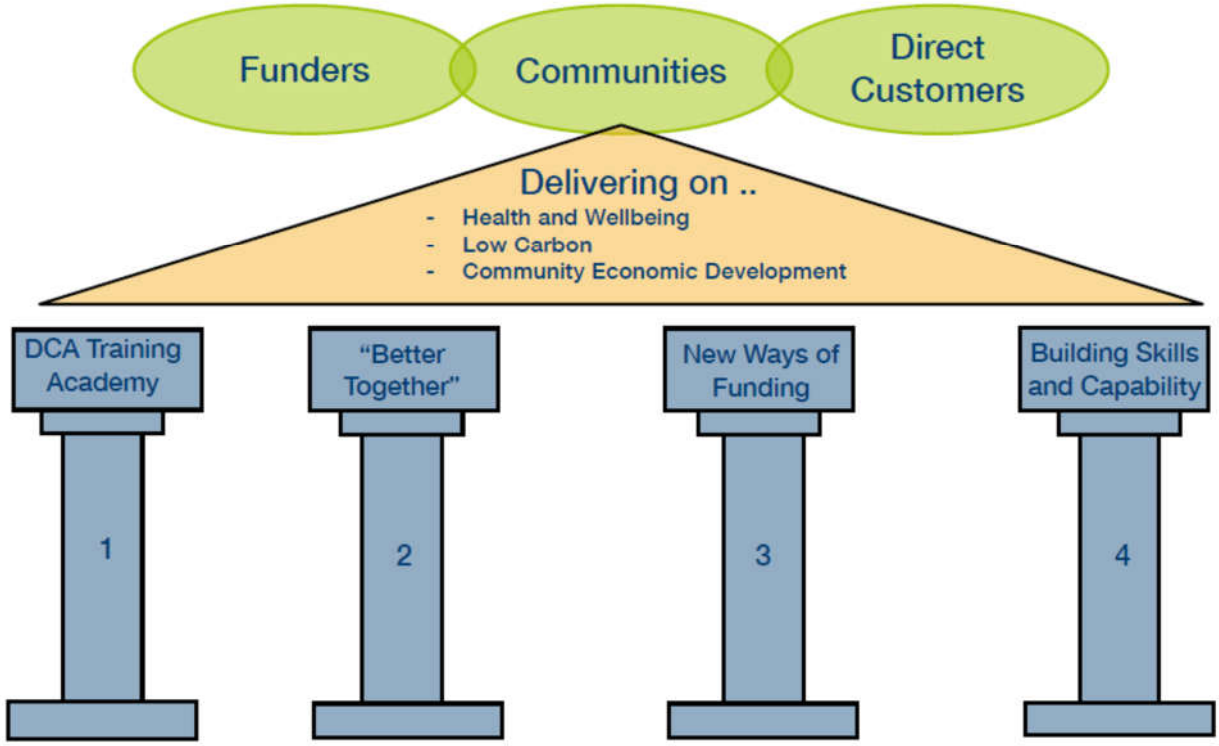
The net movement in restricted funds was a deficit of £2,302 (2020 – deficit of £31,511). The carried forward balance on restricted funds was a surplus of £2,075 (2020 – £4,377).

The investments produced a return of 0.11% on the cash placed on deposit. This is seen as an acceptable return in the current economic climate.

Plans for Future Periods

Following our 2020 strategic review, which outlined three key themes of focus over the next three years of: Health and Wellbeing, Low Carbon, and Community Economic Development, we are putting in place plans to deliver on this by developing new income streams as public-sector funding reduces, in a changed operating environment post Covid-19. This includes development of our training offer through our Training Academy, and establishing the Seed to Plate project developing community growing spaces.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021



Extract from the DCA Business Plan – 4 supporting "Pillars" are set out including developing a DCA Academy (umbrella for training), looking for partnerships and to deepen relationships across the third sector ("Better Together"), acquiring new "Skills and Capability" within DCA and to seek "New additional Ways of Funding"

With the lasting impact of Covid-19 restrictions on trading for CLaRC ongoing, we will continue to put in place a lower operating cost model and be pivoting to deliver new services from this building to meet changing community need. With the support of a £5000 grant from Talbot Village Trust, we have also invested in replacing the two ageing boilers that power the Centre's heating system, and upgraded heating system controls, with which we are anticipating making significant savings on our future running costs.

Finally, now that home working and online delivery of our core services have been firmly established, and with the technology in place for staff to work efficiently from home, we envisage continued delivery of our core services in this way. We will continue to develop this digital offer, and DCA membership offer into the coming year.

Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

Trustees' responsibilities in relation to the financial statements

The charity Trustees (who are also the directors of Dorset Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 ("FRS 102").

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

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make reasonable and prudent judgements and estimates;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to auditor

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

(a) there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditors are unaware, and

(b) the Trustees, have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

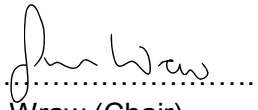
Dorset Community Action
Report of the Trustees for Year Ended 31st March 2021

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The auditors, Ward Goodman, will be proposed for reappointment at the forthcoming Annual General Meeting.

Approved by the Trustees on and signed on their behalf by



S Wraw (Chair)

Date: 10th December 2021

Dorset Community Action
Report of the Independent Auditors to the Trustees
for the year ended 31 March 2021

Opinion

We have audited the financial statements of Dorset Community Action (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Key audit matters

The impact of COVID-19 on the UK economy has been significant and in line with all UK businesses, this charitable company has taken steps to address the issues arising from the pandemic, as the pandemic spread across the UK.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Dorset Community Action
Report of the Independent Auditors to the Trustees
for the year ended 31 March 2021

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Dorset Community Action
Report of the Independent Auditors to the Trustees
for the year ended 31 March 2021

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the

Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- We obtained an understanding of the legal and regulatory frameworks applicable to the group and the sector in which they operate.
- We obtained an understanding of how the group are complying with those legal and regulatory frameworks by making enquires of management
- We assessed the susceptibility of the group's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

1. Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud
2. Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
3. Challenging assumptions and judgments made by management in its accounting estimates
4. Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
5. Assessing the extent of compliance with the relevant law and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dorset Community Action
Report of the Independent Auditors to the Trustees
for the year ended 31 March 2021

Ian M Rodd FCA FCCA (Senior Statutory Auditor)
Ward Goodman Audit Services Ltd
Chartered Accountant & Statutory Auditor
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: ……..

Dorset Community Action
Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	50	-	50	49
Charitable activities	6				
Charitable Activities		123,795	484,839	608,634	610,033
Other trading activities	4	14,170	-	14,170	27,853
Investment income	5	197	-	197	1,086
Total		138,212	484,839	623,051	639,021
EXPENDITURE ON					
Raising funds	7	1,413	-	1,413	942
Charitable activities	8				
Charitable Activities		180,528	416,943	597,471	676,976
Total		181,941	416,943	598,884	677,918
NET INCOME/(EXPENDITURE)		(43,729)	67,896	24,167	(38,897)
Transfers between funds	20	70,198	(70,198)	-	-
Net movement in funds		26,469	(2,302)	24,167	(38,897)
RECONCILIATION OF FUNDS					
Total funds brought forward		205,453	4,377	209,830	248,727
TOTAL FUNDS CARRIED FORWARD		231,922	2,075	233,997	209,830

Dorset Community Action
Balance Sheet
31 March 2021
Company registration number: 3320011

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	15	1,883	-	1,883	3,296
CURRENT ASSETS					
Debtors	17	16,434	33,308	49,742	24,428
Cash at bank		250,548	20	250,568	226,970
		266,982	33,328	300,310	251,398
CREDITORS					
Amounts falling due within one year	18	(36,943)	(31,253)	(68,196)	(44,864)
NET CURRENT ASSETS		230,039	2,075	232,114	206,534
TOTAL ASSETS LESS CURRENT LIABILITIES		231,922	2,075	233,997	209,830
NET ASSETS		231,922	2,075	233,997	209,830
FUNDS	20				
Unrestricted funds				231,922	205,453
Restricted funds				2,075	4,377
TOTAL FUNDS				233,997	209,830

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

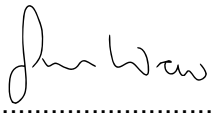
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Dorset Community Action
Balance Sheet – continued
31 March 2021
Company registration number: 3320011

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....10th.December.2021..... and were signed on its behalf by:



.....
P Longdin - Trustee

Dorset Community Action
Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	23,401	(73,760)
Net cash provided by/(used in) operating activities		23,401	(73,760)
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(4,238)
Interest received		197	1,086
Net cash provided by/(used in) investing activities		197	(3,152)
Change in cash and cash equivalents in the reporting period		23,598	(76,912)
Cash and cash equivalents at the beginning of the reporting period		226,970	303,882
Cash and cash equivalents at the end of the reporting period		250,568	226,970

Dorset Community Action
Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	24,167	(38,897)
Adjustments for:		
Depreciation charges	1,413	942
Interest received	(197)	(1,086)
Increase in debtors	(25,314)	(887)
Increase/(decrease) in creditors	23,332	(33,832)
Net cash provided by/(used in) operations	23,401	(73,760)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	226,970	23,598	250,568
	226,970	23,598	250,568
Total	226,970	23,598	250,568

Dorset Community Action
Notes to the Financial Statements
for the Year Ended 31 March 2021

1. LEGAL FORM

The charity is a private company limited by guarantee and with no share capital and incorporated in England and Wales The guarantors are the members whose liability in the event of a winding up is limited to £1 each. There were 234 members at the balance sheet date (2020: 180 members). The registered office can be found on page 2 of these financial statements.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the account on a going concern basis
The charity reported incoming resources of £623,051 and net expenditure of £598,884 leading to net income in the year of £24,167. The trustees are of the view that the steps taken to reduce running costs and improve operational efficiencies, in addition to a review of the business strategy for the centre, have secured the immediate future of the charity for the next 12 months and as such the financial statements are prepared on a going concern basis.

Incoming resources
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated assets are included in the Statement of Financial Activities on a receivable basis based on the estimated value of the assets to the charity.

Funding received is included as income from activities in furtherance of the charity's objectives, but included in the restricted funds where the grant is specific to a particular project. Income is deferred only where the donor has specified that the project expenditure should be expenditure in a future accounting period.

Grants
Grants (including government grants) shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

Interest receivable
Interest of funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Debtors
Funding Receivable and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Resources expended
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants payable are charged in the year when the offer is conveyed to the recipient, except in cases where the offer is conditional and the condition remains in the control of the charity. Grants offered subject to such conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Creditors
Creditors and provisions are recognised where the charity has the present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating Leases
The charity classifies the lease of printing and copier equipment as operating leases: the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Governance costs
Governance costs are allocated to restricted fund projects in accordance with amounts agreed with funding providers. These costs are shown as reallocation of internal expenses.

Allocation and apportionment of costs
Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Intangible fixed assets
All assets with a cost in excess of £2,000 are capitalised.

Fixed assets are depreciated over the estimated useful economic life in equal annual instalments at the following rates:

Computer Software - 33%

Tangible fixed assets
All assets with a cost in excess of £2,000 are capitalised with the exception as noted below.

Project specific equipment purchases are mostly funded directly by the fund provider at the start of the project and are not capitalised as the items may be returned to the fund provider or given to the project.

Fixed assets are depreciated to residual value over their estimated useful economic life in equal annual instalments at the following rates:

Fixtures, fittings and equipment - 25%
IT equipment - 50%

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

Fund accounting
Restricted funds
Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. With the agreement of the fund provider, restricted funds can roll forward brought forward balances for use as income in the next financial year. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds
Fund accounting
Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. The aim and use of each designated fund is set out in the notes to the financial statements.

Unrestricted funds
These are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The Charity also operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in the normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS, the charity accounts for this scheme as if it were a defined contribution scheme. The amount charged to the Statement of Financial Activities represents contributions payable to the scheme in respect of the accounting period.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	50	49

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Consultancy and training	8,533	18,027
Other trading income	4,258	6,311
Membership and advertisement	1,379	3,515
	14,170	27,853

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

5. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	197	1,086

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Grants	Charitable Activities	608,634	610,033

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Incoming grants	608,634	610,033

7. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Depreciation	1,413	942

8. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Employee Costs:				
Salaries	100,828	338,302	439,131	446,891
Payroll charges	2,331	-	2,331	2,797
Recruitment	699	848	1,547	3,063
Training & conference costs	130	-	130	746
Premises related expenses	17,362	2,631	19,993	31,917
Transport related expenses	534	1,160	1,695	7,966
Supplies and services	26,969	74,002	100,971	150,366
VAT paid to HMRC	2,974	-	2,974	6,236
Governance costs:				
Salaries	17,943	-	17,943	18,342
Other costs	10,757	-	10,757	8,652
Total	**180,528**	**416,943**	**597,471**	**676,976**

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

9. GRANTS PAYABLE

	2021	2020
	£	£
Charitable Activities	3,800	9,280

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Grants to institutions	3,800	9,280

10. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	25	28,700	28,725

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	4,200	4,920
Computer software amortisation	1,413	942

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year no Trustees received any amount for reimbursed travel and conference expenses (2020: £406 to two Trustees). The charity has paid premiums of £865 (2020: £532) to provide £2 million of indemnity insurance for the Trustees.

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

13. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	402,914	406,260
Social security costs	25,407	27,922
Other pension costs	28,753	31,051
	457,074	465,233

The average monthly headcount for staff was 21 (2020:22) and the average monthly number of full time equivalent employees during the year is stated in the split given below.

During the year ended 31 March 2021 a total cost of £2,827 was incurred in redundancy payments (2020: £nil).

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

	2021	2020
Operational	12	13
Management and administering the charity	2	2
	14	15

No employees received emoluments in excess of £60,000.

The key management personnel comprises of the Chief Executive and two Senior Managers. The total salary paid to key management personnel was £140,342 (2020: £140,270).

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49	-	49
Charitable activities			
Charitable Activities	114,832	495,201	610,033
Other trading activities	24,888	2,965	27,853
Investment income	1,086	-	1,086
Total	140,855	498,166	639,021
EXPENDITURE ON			
Raising funds	942	-	942
Charitable activities			
Charitable Activities	224,761	452,215	676,976
Total	225,703	452,215	677,918
NET INCOME/(EXPENDITURE)	(84,848)	45,951	(38,897)
Transfers between funds	77,462	(77,462)	-
Net movement in funds	(7,386)	(31,511)	(38,897)
RECONCILIATION OF FUNDS			
Total funds brought forward	212,839	35,888	248,727
TOTAL FUNDS CARRIED FORWARD	205,453	4,377	209,830

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

15. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2020 and 31 March 2021	4,238
AMORTISATION	
At 1 April 2020	942
Charge for year	1,413
At 31 March 2021	2,355
NET BOOK VALUE	
At 31 March 2021	1,883
At 31 March 2020	3,296

16. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020 and 31 March 2021	17,476
DEPRECIATION	
At 1 April 2020 and 31 March 2021	17,476
NET BOOK VALUE	
At 31 March 2021	-
At 31 March 2020	-

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Funding receivable	17,313	9,631
Prepayments and accrued income	32,429	14,797
	49,742	24,428

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	322	-
Social security and other taxes	5,527	8,649
VAT	1,703	1,118
Other creditors	24,079	28,629
Accruals and deferred income	36,565	6,468
	68,196	44,864

Income has been deferred where income has been received for projects due to start after the reporting date.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	15,485	16,679
Between one and five years	26,858	41,575
	42,343	58,254

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	202,453	(51,514)	71,885	222,824
Community Learning and Resource Centre	-	7,785	(4,687)	3,098
Dilapidation Fund	3,000	-	3,000	6,000
	205,453	(43,729)	70,198	231,922
Restricted funds				
Action with Communities in Rural England	70	12,242	(12,307)	5
Building Better Opportunities - Supporting Enterprise in Dorset	-	1,340	-	1,340
Big Energy Saving Network	-	3,768	(3,768)	-
Dorset Council	-	26,865	(26,865)	-
NHS Dorset Clinical Commissioning Group	-	11,189	(11,189)	-
Sherborne Local Area Partnership	-	1,813	(1,813)	-
Big Local Funding - Big4Littlemoor	4,307	5,228	(9,535)	-
Trusted Voices	-	2,480	(2,480)	-
Home First	-	2,078	(1,348)	730
VCS Emergencies Partnership	-	883	(883)	-
Dorset Community Foundation	-	10	(10)	-
	4,377	67,896	(70,198)	2,075
TOTAL FUNDS	209,830	24,167	-	233,997

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,223	(110,737)	(51,514)
Community Learning and Resource Centre	78,989	(71,204)	7,785
	138,212	(181,941)	(43,729)
Restricted funds			
Action with Communities in Rural England	42,255	(30,013)	12,242
Building Better Opportunities - Supporting Enterprise in Dorset	185,753	(184,413)	1,340
Big Energy Saving Network	12,975	(9,207)	3,768
Dorset Council	91,579	(64,714)	26,865
NHS Dorset Clinical Commissioning Group	37,840	(26,651)	11,189
Sherborne Local Area Partnership	6,000	(4,187)	1,813
Big Local Funding - Big4Littlemoor	84,862	(79,634)	5,228
Talbot Village Trust	5,000	(5,000)	-
Trusted Voices	8,571	(6,091)	2,480
Home First	5,380	(3,302)	2,078
VCS Emergencies Partnership	3,000	(2,117)	883
Dorset Community Foundation	1,624	(1,614)	10
	484,839	(416,943)	67,896
TOTAL FUNDS	623,051	(598,884)	24,167

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	209,839	(68,170)	60,784	202,453
Community Learning and Resource Centre	-	(16,678)	16,678	-
Dilapidation Fund	3,000	-	-	3,000
	212,839	(84,848)	77,462	205,453
Restricted funds				
Action with Communities in Rural England	18	14,216	(14,164)	70
Building Better Opportunities - Supporting Enterprise in Dorset	24,126	(24,126)	-	-
Big Energy Saving Network	-	2,674	(2,674)	-
Dorset Council	-	31,298	(31,298)	-
NHS Dorset Clinical Commissioning Group	-	12,726	(12,726)	-
Sherborne Local Area Partnership	-	2,354	(2,354)	-
Awards for All - Supporting Dorset's Community Buildings	-	4,141	(4,141)	-
Big Local Funding - Big4Littlemoor	11,744	(4,285)	(3,152)	4,307
Community Led Economic Development Network	-	1,902	(1,902)	-
A SPOC for Bournemouth Dorset and Poole	-	3,552	(3,552)	-
Integrated Volunteering	-	1,499	(1,499)	-
	35,888	45,951	(77,462)	4,377
TOTAL FUNDS	248,727	(38,897)	-	209,830

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued

2020 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,868	(120,038)	(68,170)
Community Learning and Resource Centre	88,987	(105,665)	(16,678)
	140,855	(225,703)	(84,848)
Restricted funds			
Action with Communities in Rural England	41,255	(27,039)	14,216
Building Better Opportunities - Supporting Enterprise in Dorset	157,432	(181,558)	(24,126)
Big Energy Saving Network	12,975	(10,301)	2,674
Dorset Council	75,497	(44,199)	31,298
NHS Dorset Clinical Commissioning Group	34,340	(21,614)	12,726
Sherborne Local Area Partnership	7,200	(4,846)	2,354
Awards for All - Supporting Dorset's Community Buildings	9,590	(5,449)	4,141
Big Local Funding - Big4Littlemoor	136,840	(141,125)	(4,285)
Community Led Economic Development Network	7,537	(5,635)	1,902
A SPOC for Bournemouth Dorset and Poole	11,000	(7,448)	3,552
Integrated Volunteering	4,500	(3,001)	1,499
	498,166	(452,215)	45,951
TOTAL FUNDS	639,021	(677,918)	(38,897)

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	209,839	(119,684)	132,669	222,824
Community Learning and Resource Centre	-	(8,893)	11,991	3,098
Dilapidation Fund	3,000	-	3,000	6,000
	212,839	(128,577)	147,660	231,922
Restricted funds				
Action with Communities in Rural England	18	26,458	(26,471)	5
Building Better Opportunities - Supporting Enterprise in Dorset	24,126	(22,786)	-	1,340
Big Energy Saving Network	-	6,442	(6,442)	-
Dorset Council	-	58,163	(58,163)	-
NHS Dorset Clinical Commissioning Group	-	23,915	(23,915)	-
Sherborne Local Area Partnership	-	4,167	(4,167)	-
Awards for All - Supporting Dorset's Community Buildings	-	4,141	(4,141)	-
Big Local Funding - Big4Littlemoor	11,744	943	(12,687)	-
Community Led Economic Development Network	-	1,902	(1,902)	-
A SPOC for Bournemouth Dorset and Poole	-	3,552	(3,552)	-
Integrated Volunteering	-	1,499	(1,499)	-
Trusted Voices	-	2,480	(2,480)	-
Home First	-	2,078	(1,348)	730
VCS Emergencies Partnership	-	883	(883)	-
Dorset Community Foundation	-	10	(10)	-
	35,888	113,847	(147,660)	2,075
TOTAL FUNDS	248,727	(14,730)	-	233,997

Dorset Community Action
Notes to the Financial Statements – continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,091	(230,775)	(119,684)
Community Learning and Resource Centre	167,976	(176,869)	(8,893)
	279,067	(407,644)	(128,577)
Restricted funds			
Action with Communities in Rural England	83,510	(57,052)	26,458
Building Better Opportunities - Supporting Enterprise in Dorset	343,185	(365,971)	(22,786)
Big Energy Saving Network	25,950	(19,508)	6,442
Dorset Council	167,076	(108,913)	58,163
NHS Dorset Clinical Commissioning Group	72,180	(48,265)	23,915
Sherborne Local Area Partnership	13,200	(9,033)	4,167
Awards for All - Supporting Dorset's Community Buildings	9,590	(5,449)	4,141
Big Local Funding - Big4Littlemoor	221,702	(220,759)	943
Community Led Economic Development Network	7,537	(5,635)	1,902
A SPOC for Bournemouth Dorset and Poole	11,000	(7,448)	3,552
Integrated Volunteering	4,500	(3,001)	1,499
Talbot Village Trust	5,000	(5,000)	-
Trusted Voices	8,571	(6,091)	2,480
Home First	5,380	(3,302)	2,078
VCS Emergencies Partnership	3,000	(2,117)	883
Dorset Community Foundation	1,624	(1,614)	10
	983,005	(869,158)	113,847
TOTAL FUNDS	1,262,072	(1,276,802)	(14,730)

20. MOVEMENT IN FUNDS - continued

PURPOSES OF DESIGNATED FUNDS

Community Learning and Resource Centre
Relates to a centre for adult and community learning in Wimborne and related income and expenditure. A transfer of £4,687 was made from the designated fund within the year.

Dilapidation Fund
Funds set aside to cover restoration of the leased office space to its original condition at the end of the lease term. The lease is due to end in 2028 with breaks granted every 5 years. A transfer of £3,000 was made from unrestricted reserves to increase the balance held in this fund at the end of the financial year to £6,000.

Action with communities in Rural England
Grant received from ACRE resulting from DEFRA's Grant Aid Investment Programme, to deliver local strategic support to rural communities enabling them to take action, to share learning on sustainable funding models and to provide access to local intelligence.

Building Better Opportunities - Supporting Enterprise in Dorset
DCA was successful in securing the Stage 2 bid of the Building Better Opportunities - Supporting Enterprise in Dorset funded by the National Lottery Community Fund and European Social Fund. The grant was given to enable target participants to overcome barriers to employment through accessible, community based support as a stepping stone into enterprise, leading to increased confidence and long- term life changes This grant is fully funded by The National Lottery Community Fund and European Fund..

Dorset Council
Strategic grant from DCC to build capacity of the VCSE sector through focused support, advice and training.

NHS Dorset Clinical Commissioning Group
Grant from CCG to provide advice, training and consultancy support for the benefit of community groups, charities and social enterprises in Dorset.

Sherborne Local Area Partnership
Dorset Community Action received funding from West Dorset District Council to provide the Sherborne Local Area Partnership with support in its operation, development and activities.

Big Local Funding - Big4Littlemoor
DCA is providing the role of a Locally Trusted Organisation to the Big4Littlemoor Partnership to support them with strategic leadership and implementation of their Big Local Plan. A grant was awarded to the partnership by the Lottery Fund which is administered by the Local Trust.

A SPOC for Bournemouth Dorset and Poole
A grant received from NHS Dorset CCG to work in partnership with CAN to develop a SPOC (Single Point of Contact) model to enhance the involvement of VCSE organisations in achieving improved health and well-being outcomes.

20. MOVEMENT IN FUNDS - continued

Awards for All -Supporting Dorset's Community Buildings
A grant received from The National Lottery Community Fund to support Dorset's community buildings by developing a needs based specialist support package for community asset Trustees to ensure future sustainability.

Community Led Economic Development Network
A development grant received from The National Lottery Community Fund to engage local stakeholders and gather evidence to prepare a Stage 2 Partnerships Fund bid.

Integrated Volunteering
A grant received from NHS Dorset CCG to work in partnership with CAN (Community Action Network) and VCD (Volunteer Centre Dorset) to scope current volunteer projects that support Hospitals and Care Services across Dorset and create a plan of how support services like DCA, VCD and CAN, can help these services, in order to develop a simple volunteer passport, easier recruitment of volunteers, development of services and effective signposting for health and social care professionals.

Trusted Voices
To engage with Dorset's voluntary and community groups to support the COVID19 Trusted Voices contacts to best communicate the key messages as identified by the Dorset Health Protection Board and to report any issues identified by the community in relation to reducing COVID 19 community transmission.

Home First
To research and develop the role of the Voluntary, Community and Social Enterprise Sector in hospital discharge pathways and in the commissioning of personalised care and support for people leaving hospital.

Dorset Coronavirus Community Foundation Grant
To purchase IT equipment to aid with the effective online delivery of DCA's services to the Voluntary, Community and Social Enterprise groups.

Voluntary and Community Sector Emergencies Partnership
To improve the connection between local and national responses, particularly during times of crisis.

Transfers between funds

Transfers between funds have been used where Dorset Community Action have used core resources to fulfill the restriction on the fund.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 (2020 - £nil).

Dorset Community Action
Notes to the Financial Statements
for the Year Ended 31 March 2021

22. PENSIONS

Defined Benefit

Some longer serving employees of Dorset Community Action are active members of the Dorset Council defined benefit superannuation scheme. The employer's contribution is charged to the Statement of Financial Activities as incurred, as it is not possible, in the normal course of events, to identify the individual share of the pension scheme's underlying assets and liabilities attributable to Dorset Community Action.

The Dorset Council Pension Scheme is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997. Past and present employees are covered by the provisions of the Dorset Council Pension Scheme.

Since April 2014 it has been a CARE Scheme (Career Average Revalued Earnings) so employee benefits are based on earnings received each scheme year. Pre April 2014 it was a final salary scheme and employees with pre April 2014 service will have that portion of their pension calculated on their final salary.

The employer's contribution made to the scheme in 2020/21 was £13,549 (2020: £12,068) with an employer's contribution rate of 23.6% of pensionable pay and an employee's contribution ranging from 5.8% to 6.5% pensionable pay.

An actuarial valuation of the scheme as at 31st March 2019 showed a fund deficit in the whole of the pension fund. Dorset Community Action was pooled with other small admitted bodies and a deficit recovery rate of 24.0% of payroll increasing incrementally to 26.0% over the next 3 years. Another actuarial valuation of the scheme is due in April 2023.

Defined Contribution

The charitable company operates two defined contribution pension schemes for its employees, one being with Dorset Council which is now closed to new employees, and the other with Friends Provident. The assets of the scheme are held separately from those of the charity.

Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Dorset Community Action pays a contribution of 6% into the Friends Provident scheme and acts as an agent in collecting and paying over employee pension contributions. DCA's staging date for auto-enrolment was 1st May 2017 and those qualifying staff not already in the Friends Provident Scheme were enrolled into the scheme with DCA paying 6% employers contribution.

The contributions made for the accounting period are treated as an expense and were £21,017 (2020: £18,983).