

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



(COMPANY LIMITED BY GUARANTEE)

Report of the Trustees and Unaudited Financial Statements

for the year ended
31st MARCH 2022

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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 26 th August 2021)
Derek Howshall	
Gerry Stoker	(resigned 9 th 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
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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

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

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.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

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.



Webinars were the life savers in understanding the constant change in restrictions etc. Very reassuring.

"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"

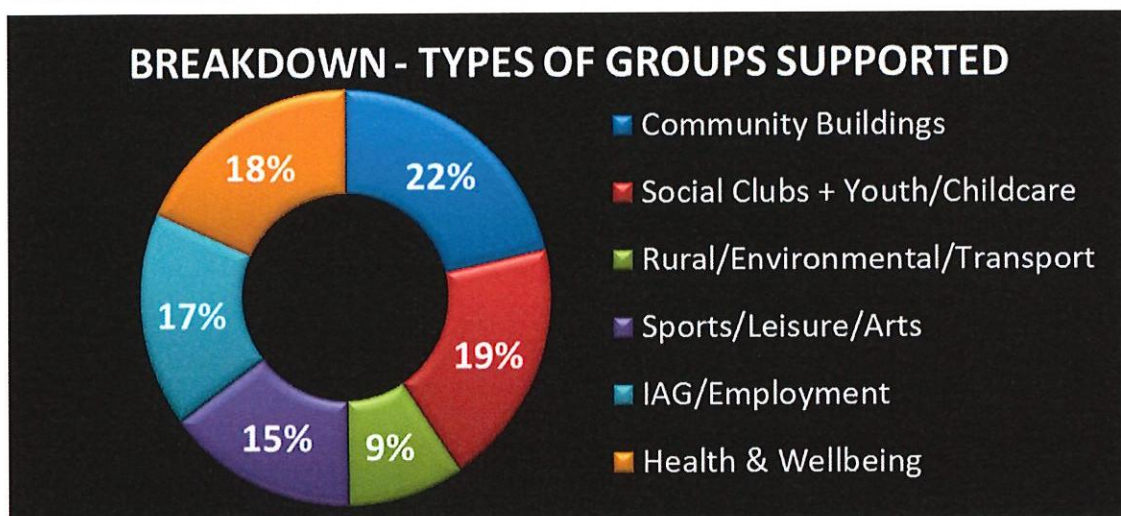
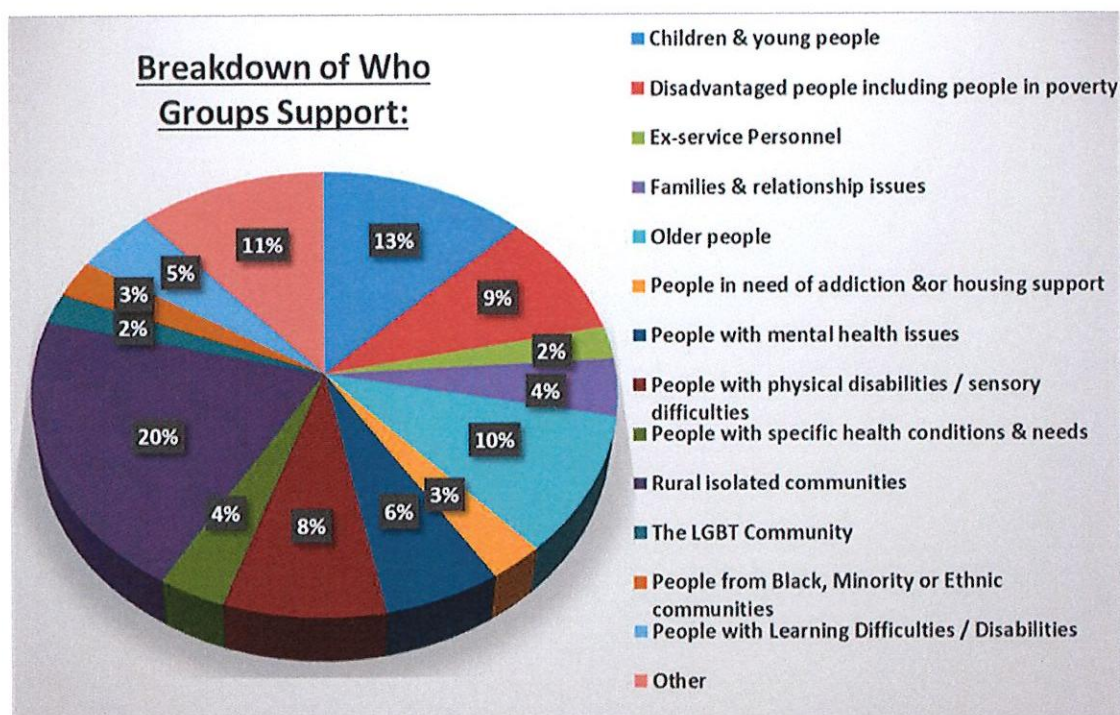
"The webinars have been excellent and relevant to the situation. These sessions have explained the measures needed to be taken in a language which could be understood.



Questions raised from the sessions were replied to promptly and were very useful. A big thank you to the staff who put these together."

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022



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.

Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

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.



Dorset Community Action

Report of the Trustees for Year Ended 31st March 2022

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

"I feel more confident talking to people now"

"Inspire Dorset helped me to really believe in myself"



"I can see a brighter future. I've developed more self-belief"

"It's great to be involved in a project like this"

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

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.

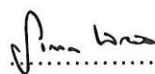
The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets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

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.



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
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	<u>92</u>	<u>-</u>	<u>92</u>	<u>197</u>
Total		<u>134,334</u>	<u>584,875</u>	<u>719,209</u>	<u>623,051</u>
EXPENDITURE ON					
Raising funds	7	1,413	-	1,413	1,413
Charitable activities					
Charitable Activities	8	<u>183,285</u>	<u>474,132</u>	<u>657,417</u>	<u>597,471</u>
Total		<u>184,698</u>	<u>474,132</u>	<u>658,830</u>	<u>598,884</u>
NET INCOME/(EXPENDITURE)		(50,364)	110,743	60,379	24,167
Transfers between funds	20	<u>81,246</u>	<u>(81,246)</u>	<u>-</u>	<u>-</u>
Net movement in funds		30,882	29,497	60,379	24,167
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>231,922</u>	<u>2,075</u>	<u>233,997</u>	<u>209,830</u>
TOTAL FUNDS CARRIED FORWARD		<u>262,804</u>	<u>31,572</u>	<u>294,376</u>	<u>233,997</u>

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		<u>290,560</u>	<u>38,780</u>	<u>329,340</u>	<u>250,568</u>
		330,162	52,517	382,679	300,310
CREDITORS					
Amounts falling due within one year	18	(67,828)	(20,945)	(88,773)	(68,196)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>262,334</u>	<u>31,572</u>	<u>293,906</u>	<u>232,114</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		262,804	31,572	294,376	233,997
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>262,804</u>	<u>31,572</u>	<u>294,376</u>	<u>233,997</u>
FUNDS	20				
Unrestricted funds				262,804	231,922
Restricted funds				<u>31,572</u>	<u>2,075</u>
TOTAL FUNDS				<u>294,376</u>	<u>233,997</u>

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	<u>78,680</u>	<u>23,401</u>
Net cash provided by operating activities		<u>78,680</u>	<u>23,401</u>
Cash flows from investing activities			
Interest received		<u>92</u>	<u>197</u>
Net cash provided by investing activities		<u>92</u>	<u>197</u>
		<u> </u>	<u> </u>
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		<u>250,568</u>	<u>226,970</u>
Cash and cash equivalents at the end of the reporting period		<u><u>329,340</u></u>	<u><u>250,568</u></u>

Dorset Community Action

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	<u>20,577</u>	<u>23,332</u>
Net cash provided by operations	<u>78,680</u>	<u>23,401</u>

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	<u>250,568</u>	<u>78,772</u>	<u>329,340</u>
	<u>250,568</u>	<u>78,772</u>	<u>329,340</u>
Total	<u>250,568</u>	<u>78,772</u>	<u>329,340</u>

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	<u>1,483</u>	<u>50</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Consultancy and training	25,915	8,533
Other trading income	31	4,258
Membership and advertisement	<u>2,743</u>	<u>1,379</u>
	<u>28,689</u>	<u>14,170</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	<u>92</u>	<u>197</u>

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

6. INCOME FROM CHARITABLE ACTIVITIES

		2022 £	2021 £
Income from CLARC	Activity	70,383	32,027
Grants	Charitable Activities	<u>618,562</u>	<u>576,607</u>
	Charitable Activities	<u>688,945</u>	<u>608,634</u>

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

	2022 £	2021 £
Incoming grants	<u>618,562</u>	<u>576,607</u>

7. RAISING FUNDS

Other trading activities

	2022 £	2021 £
Depreciation	<u>1,413</u>	<u>1,413</u>

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	<u>5,917</u>	<u>-</u>	<u>5,917</u>	<u>10,757</u>
Total	<u>183,285</u>	<u>474,132</u>	<u>657,417</u>	<u>597,471</u>

Dorset Community Action

Notes to the Financial Statements – continued for the Year Ended 31 March 2022

9. GRANTS PAYABLE

	2022 £	2021 £
Charitable Activities	<u>39,792</u>	<u>3,800</u>

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	<u>19,417</u>	<u>3,800</u>
	<u>39,792</u>	<u>3,800</u>

10. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable Activities	<u>22</u>	<u>23,571</u>	<u>23,593</u>

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	<u>1,413</u>	<u>1,413</u>

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	<u>26,219</u>	<u>28,753</u>
	<u>486,467</u>	<u>457,074</u>

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	<u>2</u>	<u>2</u>
	<u>15</u>	<u>14</u>

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	<u>197</u>	<u>-</u>	<u>197</u>
Total	<u>138,212</u>	<u>484,839</u>	<u>623,051</u>
EXPENDITURE ON			
Raising funds	1,413	-	1,413
Charitable activities			
Charitable Activities	<u>180,528</u>	<u>416,943</u>	<u>597,471</u>
Total	<u>181,941</u>	<u>416,943</u>	<u>598,884</u>
NET INCOME/(EXPENDITURE)	(43,729)	67,896	24,167
Transfers between funds	<u>70,198</u>	<u>(70,198)</u>	<u>-</u>
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	<u>231,922</u>	<u>2,075</u>	<u>233,997</u>

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	<u>4,238</u>
AMORTISATION	
At 1 April 2021	2,355
Charge for year	<u>1,413</u>
At 31 March 2022	<u>3,768</u>
NET BOOK VALUE	
At 31 March 2022	<u>470</u>
At 31 March 2021	<u>1,883</u>

16. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	<u>17,476</u>
DEPRECIATION	
At 1 April 2021 and 31 March 2022	<u>17,476</u>
NET BOOK VALUE	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Funding receivable	40,820	17,313
Prepayments and accrued income	<u>12,519</u>	<u>32,429</u>
	<u>53,339</u>	<u>49,742</u>

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	<u>57,710</u>	<u>36,565</u>
	<u>88,773</u>	<u>68,196</u>

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	<u>11,474</u>	<u>26,858</u>
	<u>26,634</u>	<u>42,343</u>

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	<u>6,000</u>	<u>-</u>	<u>3,000</u>	<u>9,000</u>
	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	<u>-</u>	<u>10,635</u>	<u>(6,433)</u>	<u>4,202</u>
	<u>2,075</u>	<u>110,743</u>	<u>(81,246)</u>	<u>31,572</u>
TOTAL FUNDS	<u><u>233,997</u></u>	<u><u>60,379</u></u>	<u><u>-</u></u>	<u><u>294,376</u></u>

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	<u>93,635</u>	<u>(70,578)</u>	<u>23,057</u>
	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	<u>29,250</u>	<u>(18,615)</u>	<u>10,635</u>
	584,875	(474,132)	110,743
TOTAL FUNDS	<u>719,209</u>	<u>(658,830)</u>	<u>60,379</u>

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	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>6,000</u>
	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	<u>-</u>	<u>10</u>	<u>(10)</u>	<u>-</u>
	<u>4,377</u>	<u>67,896</u>	<u>(70,198)</u>	<u>2,075</u>
TOTAL FUNDS	<u>209,830</u>	<u>24,167</u>	<u>-</u>	<u>233,997</u>

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	<u>78,989</u>	<u>(71,204)</u>	<u>7,785</u>
	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	<u>1,624</u>	<u>(1,614)</u>	<u>10</u>
	484,839	(416,943)	67,896
TOTAL FUNDS	<u>623,051</u>	<u>(598,884)</u>	<u>24,167</u>

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	<u>3,000</u>	<u>-</u>	<u>6,000</u>	<u>9,000</u>
	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	<u>-</u>	<u>10,635</u>	<u>(6,433)</u>	<u>4,202</u>
	<u>4,377</u>	<u>178,639</u>	<u>(151,444)</u>	<u>31,572</u>
TOTAL FUNDS	<u>209,830</u>	<u>84,546</u>	<u>-</u>	<u>294,376</u>

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	<u>172,624</u>	<u>(141,782)</u>	<u>30,842</u>
	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	<u>29,250</u>	<u>(18,615)</u>	<u>10,635</u>
	1,069,714	(891,075)	178,639
TOTAL FUNDS	<u>1,342,260</u>	<u>(1,257,714)</u>	<u>84,546</u>

Dorset Community Action**Notes to the Financial Statements – continued
for the Year Ended 31 March 2022****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.

Dorset Community Action**Notes to the Financial Statements – continued
for the Year Ended 31 March 2022****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).