

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 2023

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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
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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 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

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.

Report of the Trustees for Year Ended 31st March 2023

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 disabilities. 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:

Report of the Trustees for Year Ended 31st March 2023

- **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.

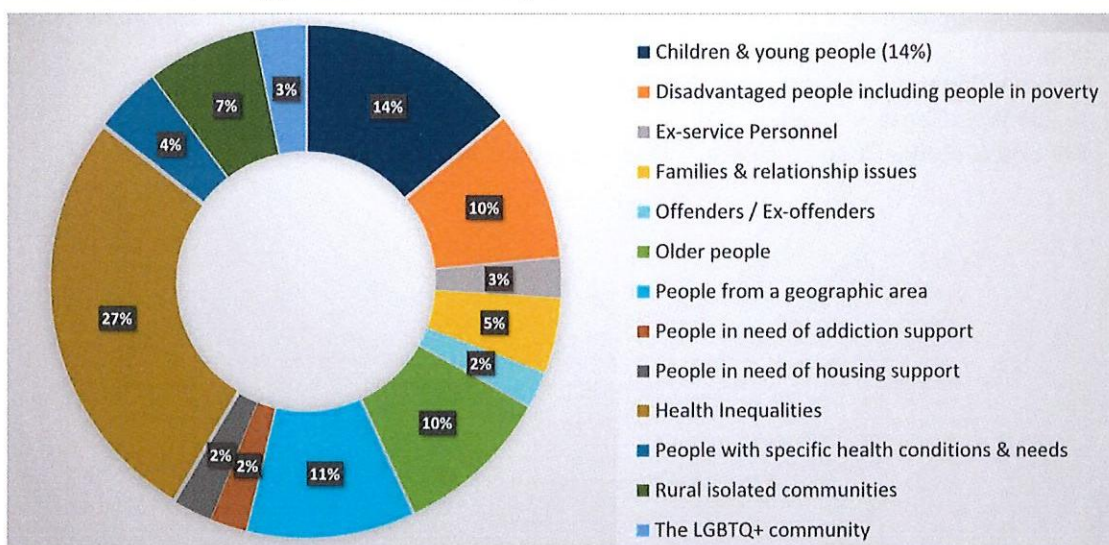
Report of the Trustees for Year Ended 31st March 2023

“It was helpful with your expertise to be able to identify what we need to move forward”
Consultancy Customer - 2022

“Crucial information and delivered in a short accessible course”
Order Services participant - 2022

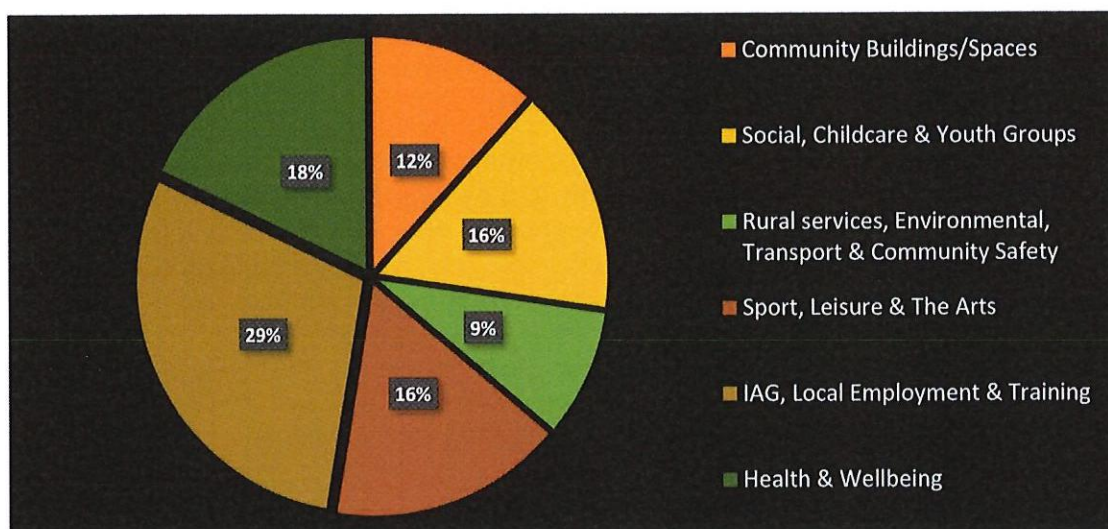
“Thank you again for today's networking meeting. There were some great learning points and information, and I will certainly be doing my best to attend every month from now on. It was really beneficial to be introduced to organisations around the Dorset area, and hear about them.”
Monthly Networking Attendee - 2023

Beneficiaries of Supported VCSE Groups:



Report of the Trustees for Year Ended 31st March 2023

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:

Report of the Trustees for Year Ended 31st March 2023

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.

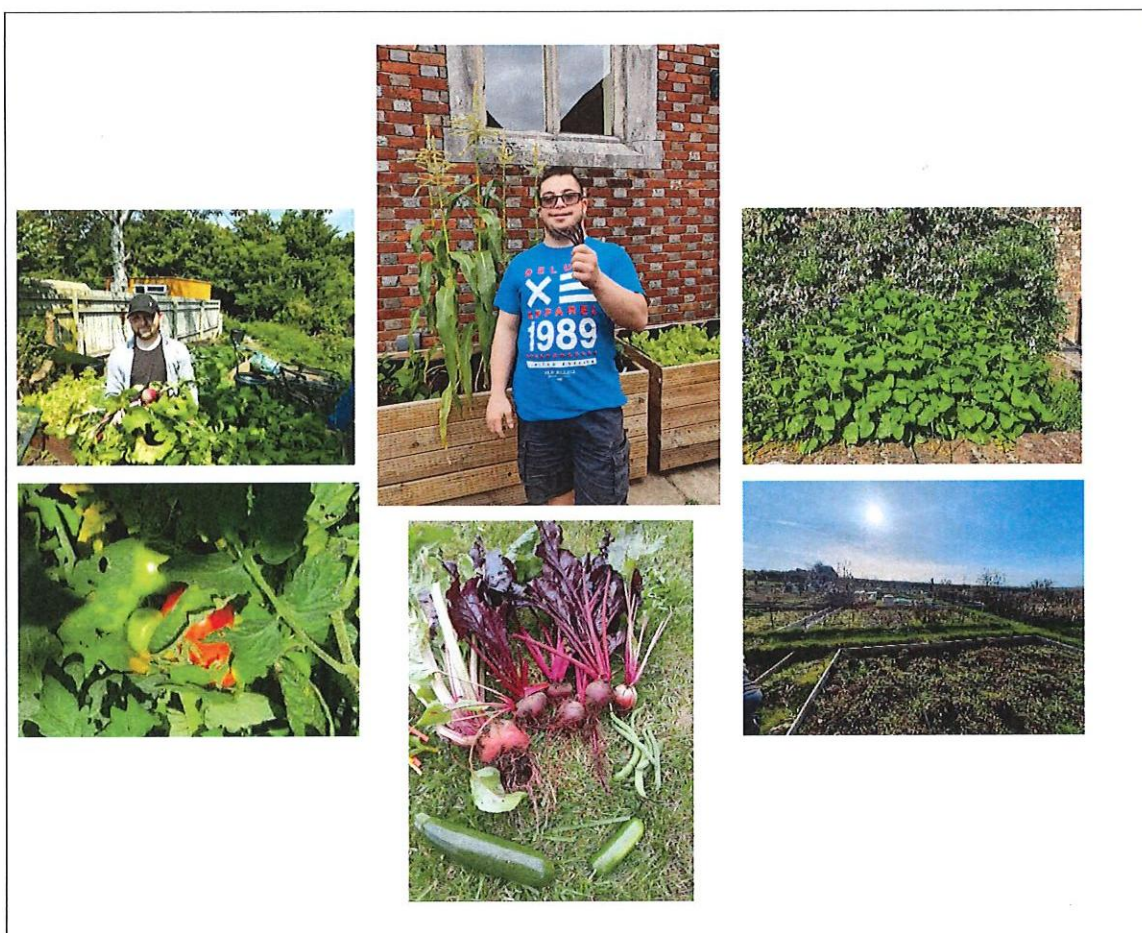
DCA: Low carbon

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.

Report of the Trustees for Year Ended 31st March 2023

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".



Report of the Trustees for Year Ended 31st March 2023



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 disabilities. 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.

"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"

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.

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	<u>256,017</u>	<u>262,804</u>

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.

Report of the Trustees for Year Ended 31st March 2023

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.

Report of the Trustees for Year Ended 31st March 2023

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.

Report of the Trustees for Year Ended 31st March 2023

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.

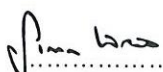
The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable us to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets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

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

**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	<u>1,441</u>	<u>-</u>	<u>1,441</u>	<u>92</u>
Total		<u>120,746</u>	<u>460,032</u>	<u>580,778</u>	<u>719,209</u>
EXPENDITURE ON					
Raising funds	7	470	-	470	1,413
Charitable activities	8				
Charitable Activities		<u>192,344</u>	<u>414,042</u>	<u>606,386</u>	<u>657,417</u>
Total		<u>192,814</u>	<u>414,042</u>	<u>606,856</u>	<u>658,830</u>
NET INCOME/(EXPENDITURE)		(72,068)	45,990	(26,078)	60,379
Transfers between funds	20	<u>65,281</u>	<u>(65,281)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,787)	(19,291)	(26,078)	60,379
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>262,804</u>	<u>31,572</u>	<u>294,376</u>	<u>233,997</u>
TOTAL FUNDS CARRIED FORWARD		<u>256,017</u>	<u>12,281</u>	<u>268,298</u>	<u>294,376</u>

**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		<u>266,708</u>	<u>4,879</u>	<u>271,587</u>	<u>329,340</u>
		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		<u>256,017</u>	<u>12,281</u>	<u>268,298</u>	<u>293,906</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>256,017</u>	<u>12,281</u>	<u>268,298</u>	<u>294,376</u>
NET ASSETS		<u>256,017</u>	<u>12,281</u>	<u>268,298</u>	<u>294,376</u>
FUNDS	20				
Unrestricted funds				256,017	262,804
Restricted funds				<u>12,281</u>	<u>31,572</u>
TOTAL FUNDS				<u>268,298</u>	<u>294,376</u>

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 (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

**Cash Flow Statement
for the Year Ended 31 March 2023**

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

**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	<u>(32,324)</u>	<u>20,577</u>
Net cash (used in)/provided by operations	<u>(59,194)</u>	<u>78,680</u>

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	<u>329,340</u>	<u>(57,753)</u>	<u>271,587</u>
	<u>329,340</u>	<u>(57,753)</u>	<u>271,587</u>
Total	<u>329,340</u>	<u>(57,753)</u>	<u>271,587</u>

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		<u>312</u>	<u>1,484</u>
4. OTHER TRADING ACTIVITIES		2023	2022
		£	£
Consultancy and training		15,050	25,915
Other trading income		5,482	30
Membership and advertisement		<u>2,119</u>	<u>2,743</u>
		<u>22,651</u>	<u>28,688</u>
5. INVESTMENT INCOME		2023	2022
		£	£
Interest receivable - trading		<u>1,441</u>	<u>92</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2023	2022
	Activity	£	£
Income from CLARC	Charitable Activities	94,447	70,383
Grants	Charitable Activities	<u>461,927</u>	<u>618,562</u>
		<u>556,374</u>	<u>688,945</u>
Grants received, included in the above, are as follows:		2023	2022
		£	£
Incoming grants		<u>461,927</u>	<u>618,562</u>

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

7. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Depreciation	<u>470</u>	<u>1,413</u>

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	<u>5,766</u>	<u>-</u>	<u>5,766</u>	<u>5,917</u>
Total	<u>192,343</u>	<u>414,042</u>	<u>606,385</u>	<u>657,417</u>

9. GRANTS PAYABLE

	2023	2022
	£	£
Charitable Activities	<u>18,230</u>	<u>39,792</u>

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	<u>1,129</u>	<u>19,417</u>
	<u>18,230</u>	<u>39,792</u>

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

10. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable Activities	<u>128</u>	<u>23,337</u>	<u>23,465</u>

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	<u>471</u>	<u>1,413</u>

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	<u>28,229</u>	<u>26,219</u>
	<u>458,403</u>	<u>486,467</u>

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	<u>2</u>	<u>2</u>
	<u>14</u>	<u>15</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 £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	<u>92</u>	<u>-</u>	<u>92</u>
Total	<u>134,334</u>	<u>584,875</u>	<u>719,209</u>
 EXPENDITURE ON			
Raising funds	1,413	-	1,413
Charitable activities			
Charitable Activities	<u>183,285</u>	<u>474,132</u>	<u>657,417</u>
Total	<u>184,698</u>	<u>474,132</u>	<u>658,830</u>
 NET INCOME/(EXPENDITURE)	(50,364)	110,743	60,379
Transfers between funds	<u>81,246</u>	<u>(81,246)</u>	<u>-</u>
Net movement in funds	30,882	29,497	60,379
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>231,922</u>	<u>2,075</u>	<u>233,997</u>
 TOTAL FUNDS CARRIED FORWARD	<u>262,804</u>	<u>31,572</u>	<u>294,376</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 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	<u>4,238</u>
AMORTISATION	
At 1 April 2022	3,768
Charge for year	<u>470</u>
At 31 March 2023	<u>4,238</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>470</u>

16. TANGIBLE FIXED ASSETS

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**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	<u>21,769</u>	<u>57,710</u>
	<u>56,449</u>	<u>88,773</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:

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

**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	<u>9,000</u>	<u>-</u>	<u>3,000</u>	<u>12,000</u>
	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	<u>-</u>	<u>2,952</u>	<u>(2,952)</u>	<u>-</u>
	<u>31,572</u>	<u>45,990</u>	<u>(65,281)</u>	<u>12,281</u>
TOTAL FUNDS	<u>294,376</u>	<u>(26,078)</u>	<u>-</u>	<u>268,298</u>

**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	<u>86,310</u>	<u>(72,429)</u>	<u>13,881</u>
	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	<u>10,000</u>	<u>(7,048)</u>	<u>2,952</u>
	<u>460,032</u>	<u>(414,042)</u>	<u>45,990</u>
TOTAL FUNDS	<u>580,778</u>	<u>(606,856)</u>	<u>(26,078)</u>

**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	<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>233,997</u>	<u>60,379</u>	<u>-</u>	<u>294,376</u>

**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	<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>
	<u>584,875</u>	<u>(474,132)</u>	<u>110,743</u>
TOTAL FUNDS	<u>719,209</u>	<u>(658,830)</u>	<u>60,379</u>

**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	<u>233,997</u>	<u>34,301</u>	<u>-</u>	<u>268,298</u>

**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	<u>179,945</u>	<u>(143,007)</u>	<u>36,938</u>
	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	<u>10,000</u>	<u>(7,048)</u>	<u>2,952</u>
	1,044,907	(888,174)	156,733
TOTAL FUNDS	<u>1,299,987</u>	<u>(1,265,686)</u>	<u>34,301</u>

**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).

