

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE

England & Wales · Charity number 1120361

Details

Status Registered

Legal form Charitable company

Company number [05928187](#)

Registered 2007-07-31

Register [View on the Charity Commission register](#)

Contact

Address The Reef Youth & Community Centre
Colehill Lane
Wimborne
BH21 7AB

Phone 01202062121

Email CONTACT@THEREEF.UK

Website www.thereef.uk

Activities

Objects: 1) PROMOTE THE BENEFIT OF THE YOUNG PEOPLE AND OTHER INHABITANTS OF COLEHILL, WIMBORNE AND THE SURROUNDING AREA WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.2) ESTABLISH OR SECURE THE ESTABLISHMENT OF, A YOUTH AND COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.3) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: Fund raising for the Youth and Community Centre at Colehill

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** COLEHILL, WIMBORNE AND THE SURROUNDING AREA (DORSET).
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£83,708	£116,826	-	-
2024-09-30	£53,368	£68,956	-	-
2023-09-30	£36,523	£51,073	-	-
2022-09-30	£30,235	£30,646	-	-
2021-09-30	£39,863	£32,957	-	-

Trustees

Name	Role	Appointed
Ann Edwards		2026-04-21
Leslie Gibson		2023-03-31
Nigel Ronald Bridle		2023-08-31
Pauline Emma Urquhart		2024-05-22

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1120361

Accounts

Company Registration Number

05928187

Charity Registration Number

1120361

Colehill and Wimborne Youth and Community Centre

**Reports and Unaudited Financial Statements
For the Period Ending
30 September 2025**

Clear Cut Accounts Ltd
2 West Moors Road
Three Legged Cross
Wimborne
Dorset
BH21 6QP

Colehill and Wimborne Youth and Community Centre

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Colehill and Wimborne Youth and Community Centre

Charity Information

Company Registration Number 05928187

Charity Registration Number 1120361

Trustees
Mr L Gibson
Mr K R Murgatroyd
Mr N R Bridle
Mrs P E Urquhart

Registered Office
The Reef
Colehill Lane
Colehill
Wimborne
Dorset
BH21 7AB

Independent Examiner
Clear Cut Accounts Ltd
2 West Moors Road
Three Legged Cross
Wimborne
Dorset
BH21 6QP

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2025

The Trustees present their Report and Accounts for the year ended 30 September 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Colehill & Wimborne Youth and Community Centre

The charity is also known by its operating name, The Reef.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1120361

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Reef
Colehill and Wimborne Youth and Community Centre
Colehill Lane, Colehill
Wimborne
Dorset
BH21 7AB

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustees during the year ended 30 September 2025:-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
Mr L Gibson (Chair)		
Mr K R Murgatroyd		
Mr N R Bridle		
Mrs P E Urquhart		
Member		
Colehill Parish Council		

Trustees are appointed by the sole member, Colehill Parish Council. The total number of Trustees must be between 3 and 7, with 2 to 5 serving Councillors and up to 2 Independent members.

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document

Promote the benefit of the young people and other inhabitants of Colehill, Wimborne and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organizations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

Establish or secure the establishment of, a Youth and Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects

Promote such other charitable purposes as may from time to time be determined.

The main activities undertaken in relation to those purposes during the year

The aims of the charity are:

- To fundraise from a variety of sources to maintain and sustain a multi-use Youth and Community Centre.

- To hire rooms of the building for the use of family parties, clubs, societies and local businesses.

- To develop a range of activities for the community, older people, children and young people

- To work with a range of agencies to consider what services are available for the community, identify where there are unmet needs and develop provision to meet those needs.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

We have referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives

Aims and Objectives

The charities strategies for achieving its aims and objectives in the future

To complete the aims, we have developed a new operating model which will be transitioned to over 3 years. This has seen new trustees appointed and supported by professional staff. These accounts have been produced after year 2 of the transition.

This process commenced by outsourcing the Youth Club to Dorset Youth Association and the administration to Colehill Parish Council.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The Youth Club continues to be actively promoted and supported and the number of attendees continues to grow. The number of community events and other community bookings has increased significantly this year compared to last year and we continue to focus on increasing our provision of community services. The number of local residents attracted into the venue continues to grow.

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2025

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

We average c25 regular clubs/classes meeting on a weekly basis attended by c 350 local residents.

The number of private parties and other community bookings has increased to an average of 14 per month, typically with c 30 attendees.

During the last year we've donated free use of our meeting spaces to 4 local charities & community groups, based on nominations received from the public:

- Age UK Bournemouth, Poole & East Dorset
- Downright Perfect a charity supporting children with Down's Syndrome- Something Special, for preschool children with additional needs
- Fairtrade Wimborne & Colehill

We continue to promote and support our youth club, which is now typically attended by 50 children each week. During the 24/25 academic year the total number of attendances was 1,890, a 28% increase on the previous year

Our events and activities in total are benefitting c2,000 attendees each month.

Achievements against objectives set

We achieved this year the main objective in our 3 year business plan of growing our income to match our expenses, if you exclude the exceptional costs of replacing the external render & soffits.

Our 'business as usual' income grew by 10% and our running costs reduced by 14%.

Performance of fundraising activities against objectives set

Our fundraising during the year raised £3,244 from events and donations, with the main source being our highly popular School Uniform events.

In addition we raised £33,061 from Grants including £10,000 towards the external render & soffits work, and £13,000 covering the full cost of solar panel installation.

Investment performance against objectives

At the start of the year we held £40,000 in a mix of 1 and 3 year investment bonds, to maximise our return while interest rates remain high. The majority of these funds were used during the year to pay for the render & soffit works, leaving £10,000 in a 1 year investment bond.

Financial Review

Review of the charity's financial position at the end of the period

This is our ninth set of accounts for Colehill & Wimborne Youth & Community Centre operating as a business.

Our financial position at the end of year remains strong, with c. £48,000 held in the bank and in long term investments.

During the year we successfully grew our income from both room hirings, and individual donations, whilst reducing our core running costs.

We are well positioned to continue to operate our community centre and youth club going forward.

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2025

Statement explaining the policy for holding reserves stating why they are held

At the start of the year we held significant reserves of c. £95,000 to cover the cost of replacing the external render & soffits. This work came in within budget, and reserves have now reduced to c. £48,000, which equates to 10 months operating costs.

This level of reserves is required to ensure continuity in the event of a major issue causing the centre to shut, such as Covid.

Amount of reserves held

Total reserves currently held are c. £48,000

The charity's principal sources of funds (including any fundraising)

Our principal sources of funds during the year were:

- room hirings, to both commercial and community groups
- grant from Dorset Council towards the external render & soffits work
- grants from parish councils to support the operation of our youth club
- grants from Dorset Community Foundation and the National Lottery to fully cover the cost of solar panel installation
- individual donations and bequests

Investment policy and objectives including any social investment policy adopted

Reserves are invested in fixed term bonds protected by the Financial Services Compensation Scheme.

A description of the principal risks facing the charity

With the completion of the external render & soffit works we have now largely resolved the legacy risks relating to construction issues of our building in 2016. However we need to maintain healthy reserves to cover unexpected maintenance issues that occur.

Our running costs are likely to increase over time, although we have now mitigated this to an extent by installing solar panels.

We need to continue growing our hiring income to match increased costs, and this will become harder to sustain as our halls start to reach capacity.

Structure, Governance and Management

The company is governed by its Articles of Association as revised in February 2024.

The charity is constituted as a Company limited by guarantee.

Trustees are appointed by the sole member, Colehill Parish Council. The total number of Trustees must be between 3 and 7, with 2 to 5 serving Councillors and up to 2 Independent members.

Policies and procedures adopted for the induction and training of trustees

Procedures are generally in accordance with para's 6A to 6.6 inclusive of the Charity Commission Guidance in Finding (and appointing) new trustees: What charities need to know.

Relationship with any related parties

We pay Colehill Parish Council, our sole member to provide administration support for the charity.

We outsource the running of our Youth Club to Dorset Youth Association (DYA).

Colehill and Wimborne Youth and Community Centre

Statement of the Directors' and Trustees' Responsibilities

for the year ended 30 September 2025

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and apply them consistently;

- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the status of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28th November 2025



Leslie Gibson
Director and Trustee

Colehill and Wimborne Youth and Community Centre

Accountants' Report

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 23 for the year ended 30 September 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out in the notes.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 23, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Colehill and Wimborne Youth and Community Centre

Accountants' Report

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP).

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 financial statements to be reached.

Signed:



P Richardson ACMA
Chartered Management Accountant
Clear Cut Accounts Ltd
Date:

Colehill and Wimborne Youth and Community Centre
Statement of Financial Activities
for the year ended 30 September 2025

Statement of Financial Activities

(including the Income and Expenditure Account for the year ended 30 September 2025, as required by the Companies Act 2006)

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	36,174			36,174	11,485
Charitable activities	43,638			43,638	38,521
Other trading activities	1,000			1,000	1,000
Interest	1,278		1,618	2,896	2,166
Other				-	196
Total	82,090	-	1,618	83,708	53,368
Expenditure (Notes 6)					
Expenditure on:					
Raising funds				-	
Charitable activities	111,362	5,464		116,826	68,957
Total	111,362	5,464	-	116,826	68,957
Net income/(expenditure) before tax for the reporting period	(29,272)	(5,464)	1,618	(33,118)	(15,589)
Tax payable					
Net income/(expenditure) after tax before investment gains/(losses)	(29,272)	(5,464)	1,618	(33,118)	(15,589)
Net gains/(losses) on investments					
Net income/(expenditure)	(29,272)	(5,464)	1,618	(33,118)	(15,589)
Extraordinary items					
Transfers between funds	54,068		(54,068)		
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use					
Other gains/(losses)	(419)	419			
Net movement in funds	24,377	(5,045)	(52,450)	(33,118)	(15,589)
Reconciliation of funds:					
Total funds brought forward	30,531	479,039	86,908	596,478	612,067
Total funds carried	54,908	473,994	34,458	563,360	596,478

Colehill and Wimborne Youth and Community Centre

Registered number:

05928187

Balance Sheet

as at 30 September 2025

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible Assets	41,602	473,994		515,596	502,809
Current assets					
Inventories					
Trade Debtors	2,534			2,534	971
Cash at bank	10,772		34,458	45,230	93,985
Creditors: amounts falling due within one year	-	-	-	-	-
Net Current Assets	13,306	-	34,458	47,764	94,956
Total assets plus current assets	54,908	473,994	34,458	563,360	597,765
Provisions for liabilities	-	-	-	-	1,287
Net Assets	54,908	473,994	34,458	563,360	596,478
Funds of the Charity					
Endowment funds (Note 15)			4,458	4,458	36,908
Restricted income funds (Note 15)		473,994		473,994	479,039
Unrestricted funds	54,908		30,000	84,908	80,531
Total Funds	54,908	473,994	34,458	563,360	596,478

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Nigel Bridle

Director

Approved by the board on 28 November 2025



Colehill and Wimborne Youth and Community Centre

Movements in revenue and capital funds

for the year ended 30 September 2025

Revenue accumulated funds

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Accumulated funds brought forward	30,531	-	86,908	117,439	125,552
Recognised gains and losses before transfers	(419)	419	-	-	-
	30,112	419	86,908	117,439	125,552
(From)/ To unrestricted revenue funds	24,377		(52,450)	(28,073)	(8,113)
Closing revenue funds	54,489	419	34,458	89,366	117,439

Fixed asset funds

	Designated funds £	Restricted fixed asset funds £	Endowment funds £	Total this year £	Total last year £
At 1 October	50,000	479,039	(50,000)	479,039	486,515
Transfer (to) / from revenue funds		(5,045)		(5,045)	(7,476)
At 30 September	50,000	473,994	(50,000)	473,994	479,039

Summary of funds

	Unrestricted & Designated funds £	Restricted funds £	Endowment funds £	Total this year £	Total last year £
Revenue accumulated funds	54,489	419	34,458	89,366	117,439
Fixed asset funds	50,000	473,994	(50,000)	473,994	479,039
Total funds	104,489	474,413	(15,542)	563,360	596,478

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

1. Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the the historical cost convention, and in accordance with Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2019, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity has adopted the recommendations of 'Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities - March 2005' and consideration is given to the major strategic, business and operational risks which the club faces. Potential risks faced by the charity are identified, and the trustees and management team assess these risks in order to mitigate the charity's exposure. The trustees formally review risks on a regular basis. The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive event, and when obligation exists as a result of a past event it is more likely than not that a transfer of economic benefits will be required in settlement and when the amount of the obligation can be measured or reliably estimated.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are treated as such and not apportioned between activities.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

All tangible fixed assets are measured at their original cost value less depreciation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives

Land & Buildings	1% straight line
Garden Equipment	10% straight line
Fixtures & Fittings*	20% straight Line
Computer Equipment	33% straight line

* A specific rate of 8.3% straight line has been applied to the new solar panel equipment installed in 2025.

A regular annual review of the likelihood of asset impairment is undertaken. The basis of this review is that the assets are examined for their appropriateness and suitability to their current use, and that the asset in question is not materially below its book value.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Trustees for a particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity's position

There are no significant implications for the charity's financial position arising out of financial instruments.

5. Net (deficit)/surplus before tax in the financial year

	2025	2024
	£	£
The net (deficit)/surplus before tax in the financial year is after charging		
Depreciation of owned fixed assets	7,566	8,013
Pension costs	-	-
	<u>7,566</u>	<u>8,013</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

6. Donated goods, services and facilities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
Included in Legacies and Donations:-				
Gifts in kind, donated services and facilities	3,113	-	3,113	2,485

7. Staff costs and emoluments

The charity did not employ any staff during the financial year.

8. Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9. Trustees' expenses

	2025 £	2024 £
The amount reimbursed to trustees	-	-

The number of trustees to whom expenses were reimbursed was nil.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

10. Tangible Fixed Assets

	Freehold land and buildings £	Fixtures & Fittings £	Computer equipment £	Total £
Cost				
At 1 October 2024	537,288	36,865	3,621	577,774
Additions	-	20,353		20,353
Disposals	(201)		(600)	(801)
At 30 September 2025	<u>537,087</u>	<u>57,218</u>	<u>3,021</u>	<u>597,326</u>
Depreciation				
At 1 October 2024	57,629	13,801	3,535	74,965
Charge for year	5,665	1,815	86	7,566
Eliminated on Disposal	(201)		(600)	(801)
At 30 September 2025	<u>63,093</u>	<u>15,616</u>	<u>3,021</u>	<u>81,730</u>
Net book value				
At 30 September 2025	<u>473,994</u>	<u>41,602</u>	<u>-</u>	<u>515,596</u>
At 30 September 2024	<u>479,659</u>	<u>23,064</u>	<u>86</u>	<u>502,809</u>

11. Debtors

	2025 £	2024 £
Trade debtors	2,534	1,951
Other debtors	-	-
	<u>2,534</u>	<u>1,951</u>

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	1,287
	<u>-</u>	<u>1,287</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

13. Income and Expenditure account summary

	2025	2024
	£	£
At 1 October	596,478	612,067
Surplus/(loss) after tax for the year	(33,118)	(15,589)
At 30 September	<u>563,360</u>	<u>596,478</u>

14. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted funds	Endowment funds	Restricted funds	Total funds
	£	£	£	£
At 30 September 2025				
Tangible Fixed Assets	41,602	-	473,994	515,596
Current Assets	13,306	34,458	-	47,764
Current Liabilities	-	-	-	-
	<u>54,908</u>	<u>34,458</u>	<u>473,994</u>	<u>563,360</u>

	Unrestricted funds	Endowment funds	Restricted funds	Total funds
	£	£	£	£
At 1 October 2024				
Tangible Fixed Assets	23,770	-	479,039	502,809
Current Assets	8,048	86,908	-	94,956
Current Liabilities	(1,287)	-	-	(1,287)
	<u>30,531</u>	<u>86,908</u>	<u>479,039</u>	<u>596,478</u>

15. Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	£	£	£
Unrestricted and endowment funds				
Unrestricted Revenue Funds	30,532	(29,691)	54,068	54,909
Endowment Funds	86,907	1,618	(54,068)	34,457
Total unrestricted and endowment funds	<u>117,439</u>	<u>(28,073)</u>	<u>-</u>	<u>89,366</u>
Restricted Fixed Asset Funds	479,039	(5,045)	-	473,994
Total charity funds	<u>596,478</u>	<u>(33,118)</u>	<u>-</u>	<u>563,360</u>

16. Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	£	£	£	£
Unrestricted Revenue Funds	82,090	(111,362)	(419)	(29,691)
Endowment Funds	1,618	-	-	1,618
Restricted Fixed Asset Funds	-	(5,464)	419	(5,045)
	<u>83,708</u>	<u>(116,826)</u>	<u>-</u>	<u>(33,118)</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

17. The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Endowment Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use. These funds have been placed in a short term investment to maximise the return.

Restricted funds

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

18. Ultimate controlling party

The charity is under the control of its legal member.

Detailed analysis of income and expenditure for the year ended 30 September 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity

Prior year restrictions - All prior year items were unrestricted and no further analysis is required.

19. Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals	8,908	-	8,908	1,132
Small donations individually less than £1000	2,419	-	2,419	2,353
Total donations and gifts from individuals	11,327	-	11,327	3,485
Grants from public sector	24,847	-	24,847	8,000
Gift Aid	-	-	-	-
Total public sector revenue grants	24,847	-	24,847	8,000
Total Donations and Legacies	36,174	-	36,174	11,485

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20. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Primary purpose and ancillary trading				
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	2,307	-	2,307	1,488
Letting of property for charitable purposes	41,200	-	41,200	38,021
Other Lettings	1,000	-	1,000	1,000
Total Primary purpose and ancillary trading	44,507	-	44,507	40,509

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

21. Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income from fundraising events	131	-	131	1,168
Total from other activities	131	-	131	1,168

22. Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	2,896	-	2,896	2,166
Total investment income	2,896	-	2,896	2,166

23. Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	-	-	-	-
Defined contribution pensions costs	-	-	-	-
Payments to Subcontractors	33,638	-	33,638	33,812
Staff training	65	-	65	42
Travel and Subsistence - Charitable Activities	-	-	-	-
Marketing and advertising of charitable services	233	-	233	2,253
Costs of goods and services as a charitable activity	446	-	446	399
Total direct spending	34,382	-	34,382	36,506

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

24. Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Premises Expenses				
Rates and water charges	491	-	491	478
Light heat and power	3,426	-	3,426	4,502
Cleaning and waste management	7,649	-	7,649	6,084
Premises repairs, renewals and maintenance	58,745	-	58,745	8,146
Property and other insurances	1,740	-	1,740	1,577
	<u>72,051</u>	<u>-</u>	<u>72,051</u>	<u>20,787</u>
Administrative overheads				
Telephone, fax and internet	489	-	489	545
Postage	-	-	-	-
Stationery and printing	219	-	219	621
Software licences and expenses	294	-	294	283
Sundry expenses	278	-	278	237
Equipment, repairs, expenses and maintenance	1,341	-	1,341	1,416
Subscriptions	-	-	-	-
	<u>2,621</u>	<u>-</u>	<u>2,621</u>	<u>3,102</u>
Professional fees paid to the Independent Examiner in addition to audit and examination fees				
As detailed in Note 26	245	-	245	228
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	(279)	-	(279)	48
Financial costs				
Depreciation & Amortisation in total	7,566	-	7,566	8,045
Total support costs	<u>82,204</u>	<u>-</u>	<u>82,204</u>	<u>32,210</u>

The basis of allocation of costs between activities is described under accounting policies

25. Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	240	-	240	240
Total Governance costs	<u>240</u>	<u>-</u>	<u>240</u>	<u>240</u>

Professional fees paid to the Independent Examiner in addition to audit and examination fees

	2025 £	2024 £
Additional fees paid to the Examiner's firm	245	249

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2025

26. Total Charitable expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	34,382	-	34,382	36,506
Total support costs	B2d	82,204	-	82,204	32,210
Total governance costs	B2e	240	-	240	240
Total charitable expenditure	B2	116,826	-	116,826	68,956

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1120361

Accounts

Company Registration Number

05928187

Charity Registration Number

1120361

Colehill and Wimborne Youth and Community Centre

**Reports and Unaudited Financial Statements
For the Period Ending
30 September 2024**

Clear Cut Accounts Ltd
2 West Moors Road
Three Legged Cross
Wimborne
Dorset
BH21 6QP

Colehill and Wimborne Youth and Community Centre

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Colehill and Wimborne Youth and Community Centre Charity Information

Company Registration Number 05928187

Charity Registration Number 1120361

Trustees
Mr L Gibson
Mr K R Murgatroyd
Mr N R Bridle
Mrs P E Urquhart

Registered Office
The Reef
Colehill Lane
Colehill
Wimborne
Dorset
BH21 7AB

Independent Examiner
Clear Cut Accounts Ltd
2 West Moors Road
Three Legged Cross
Wimborne
Dorset
BH21 6QP

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2024

The Trustees present their Report and Accounts for the year ended 30 September 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Colehill & Wimborne Youth and Community Centre

The charity is also known by its operating name, The Reef.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1120361

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Reef
Colehill and Wimborne Youth and Community Centre
Colehill Lane, Colehill
Wimborne
Dorset
BH21 7AB

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustees during the year ended 30 September 2024:-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
Mr L Gibson (Chair)		
Mr M R Keniston		22 May 2024
Mr K R Murgatroyd		
Mr A Todd		22 May 2024
Mr N R Bridle		
Mrs P E Urquhart	22 May 2024	
Member		
Colehill Parish Council		

Trustees are appointed by the sole member, Colehill Parish Council. The total number of Trustees must be between 3 and 7, with 2 to 5 serving Councillors and up to 2 Independent members.

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document

Promote the benefit of the young people and other inhabitants of Colehill, Wimborne and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organizations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

Establish or secure the establishment of, a Youth and Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects

Promote such other charitable purposes as may from time to time be determined.

The main activities undertaken in relation to those purposes during the year

The aims of the charity are:

To fundraise from a variety of sources to maintain and sustain a multi-use Youth and Community Centre.

To hire rooms of the building for the use of family parties, clubs, societies and local businesses.

To develop a range of activities for the community, older people, children and young people

To work with a range of agencies to consider what services are available for the community, identify where there are unmet needs and develop provision to meet those needs.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

We have referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives

Aims and Objectives

The charities strategies for achieving its aims and objectives in the future

To complete the aims, we have developed a new operating model which will be transitioned to over 3 years. This has seen new trustees appointed and supported by professional staff. These accounts have been produced after year 1 of the transition.

This process commenced by outsourcing the Youth Club to Dorset Youth Association and the administration to Colehill Parish Council.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The Youth Club continues to be promoted and supported, the fee level has been reduced and the range of youth services offered has been expanded. This has grown the number of attendees.

The number of community events has been increased to at least one per month, and the number of community services offered has been increased. This continues to attract local residents into the venue, many for the first time.

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2024

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

We average c28 regular clubs/classes meeting on a weekly basis attended by c 350 local residents.

The number of private functions has increased from 4 to 12 per month, typically with c 30 attendees.

We have donated free use of our space to 4 local charities and community groups.

The youth club is typically attended by 40 to 50 children each week. During the 23/24 academic year the total number of attendances was 1,471.

Our events and activities in total are benefitting c2,000 attendees each month.

Achievements against objectives set

Our total income exceeded expectations by growing 49% compared to the prior year. Room hiring being the largest component growing by 27%.

Our total running costs grew by 31% c £10,000 less than anticipated.

We are on track against the 3 year business plan to become profitable in 2024/25.

Performance of fundraising activities against objectives set

Our fundraising during the year raised £3,849 from events and donations up from £2,698 last year. This was driven by successful community events including School Uniform donations and a Cream tea.

Investment performance against objectives

£40,000 of our reserves are held in a mix of 1 year and 3 year investment bonds, seeking to maximise our return while interest rates remain high.

Financial Review

Review of the charity's financial position at the end of the period

This is our eighth set of accounts for Colehill & Wimborne Youth & Community Centre operating as a business.

Our financial position at the end of the year remains very strong, with c £94,000 held in the bank and in long term investments.

During the year we successfully grew the income from both room hirings and donations, while receiving £9,000 in grants. We are now well positioned to sustain the increased operation costs from outsourcing our youth club and administration.

Statement explaining the policy for holding reserves stating why they are held

We currently hold significant reserves because of a legacy issue from the construction of our building in 2016.

We anticipate spending c £66,000 during 2025 to fully rectify the issue.

By the end of our next financial year we anticipate our unrestricted reserves will stand at c £34,000 which equates to about 7 months of our current operating costs.

Amount of reserves held

Unrestricted reserves available to the trustees have reduced from £103,816 to £95,936.

Colehill and Wimborne Youth and Community Centre Trustees' Annual Report for the year ended 30 September 2024

The charity's principal sources of funds (including any fundraising)

Room hirings, donations and youth club membership subscriptions were our principal sources of funds.

Investment policy and objectives including any social investment policy adopted

Reserves are invested in fixed term bonds protected by the Financial Services Compensation Scheme.

A description of the principal risks facing the charity

The main risk relates to a legacy issue from the construction of the building in 2016. The wrong type of render was applied and this is starting to fail. We've obtained quotations to undertake the necessary rectification during 2025 and are happy we can fund this from our reserves.

Structure, Governance and Management

The company is governed by its Articles of Association as revised in February 2024.

The charity is constituted as a Company limited by guarantee.

Trustees are appointed by the sole member, Colehill Parish Council. The total number of Trustees must be between 3 and 7, with 2 to 5 serving Councillors and up to 2 Independent members.

Policies and procedures adopted for the induction and training of trustees

Procedures are generally in accordance with para's 6A to 6.6 inclusive of the Charity Commission Guidance in Finding (and appointing) new trustees: What charities need to know.

Relationship with any related parties

We pay Colehill Parish Council, our sole member to provide administration support for the charity.

We outsource the running of our Youth Club to Dorset Youth Association (DYA).

Colehill and Wimborne Youth and Community Centre

Statement of the Directors' and Trustees' Responsibilities

for the year ended 30 September 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and apply them consistently;

- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the status of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 10th December 2024



Leslie Gibson
Director and Trustee

Colehill and Wimborne Youth and Community Centre

Accountants' Report

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 23 for the year ended 30 September 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out in the notes.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 23, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Colehill and Wimborne Youth and Community Centre Accountants' Report

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP).

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 financial statements to be reached.

Signed:



P Richardson ACMA
Chartered Management Accountant

Clear Cut Accounts Ltd

Date: 6/1/2025.

Colehill and Wimborne Youth and Community Centre
Statement of Financial Activities
for the year ended 30 September 2024

Statement of Financial Activities

(including the Income and Expenditure Account for the year ended 30 September 2024, as required by the Companies Act 2006)

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	11,485			11,485	688
Charitable activities	38,521			38,521	32,498
Other trading activities	1,000			1,000	1,000
Interest	548		1,618	2,166	2,089
Other	196			196	248
Total	51,750	-	1,618	53,368	36,523
Expenditure (Notes 6)					
Expenditure on:					
Raising funds					
Charitable activities	62,101	6,856		68,957	51,073
Total	62,101	6,856	-	68,957	51,073
Net income/(expenditure) before tax for the reporting period	(10,351)	(6,856)	1,618	(15,589)	(14,550)
Tax payable					
Net income/(expenditure) after tax before investment gains/(losses)	(10,351)	(6,856)	1,618	(15,589)	(14,550)
Net gains/(losses) on investments					
Net income/(expenditure)	(10,351)	(6,856)	1,618	(15,589)	(14,550)
Extraordinary items					
Transfers between funds	(24,070)		24,070		
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	620	(620)			
Other gains/(losses)					
Net movement in funds	(33,801)	(7,476)	25,688	(15,589)	(14,550)
Reconciliation of funds:					
Total funds brought forward	64,332	486,515	61,220	612,067	626,617
Total funds carried	30,531	479,039	86,908	596,478	612,067

Colehill and Wimborne Youth and Community Centre

Registered number: 05928187

Balance Sheet

as at 30 September 2024

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible Assets	23,770	479,039		502,809	508,281
Current assets					
Inventories					-
Trade Debtors	971			971	1,875
Cash at bank	7,077		86,908	93,985	101,911
Creditors: amounts falling due within one year					
	-	-	-	-	-
Net Current Assets	8,048	-	86,908	94,956	103,786
Total assets plus current assets	31,818	479,039	86,908	597,765	612,067
Provisions for liabilities	1,287	-	-	1,287	-
Net Assets	30,531	479,039	86,908	596,478	612,067
Funds of the Charity					
Endowment funds (Note 15)			36,908	36,908	61,219
Restricted income funds (Note 15)		479,039		479,039	486,515
Unrestricted funds	30,531		50,000	80,531	64,333
Total Funds	30,531	479,039	86,908	596,478	612,067

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



Nigel Bridle
Director

Approved by the board on 10 December 2024

Colehill and Wimborne Youth and Community Centre

Movements in revenue and capital funds

for the year ended 30 September 2024

Revenue accumulated funds

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Accumulated funds brought forward	64,332	-	61,220	125,552	136,625
Recognised gains and losses before transfers	-	-	-	-	-
	64,332	-	61,220	125,552	136,625
(From)/ To unrestricted revenue funds	(33,801)		25,688	(8,113)	(11,074)
Closing revenue funds	30,531	-	86,908	117,439	125,551

Fixed asset funds

	Designated funds £	Restricted fixed asset funds £	Endowment funds £	Total this year £	Total last year £
At 1 October	50,000	486,515	(50,000)	486,515	489,991
Transfer (to) / from revenue funds		(7,476)		(7,476)	(3,476)
At 30 September	50,000	479,039	(50,000)	479,039	486,515

Summary of funds

	Unrestricted & Designated funds £	Restricted funds £	Endowment funds £	Total this year £	Total last year £
Revenue accumulated funds	30,531	-	86,908	117,439	125,551
Fixed asset funds	50,000	479,039	(50,000)	479,039	486,515
Total funds	80,531	479,039	36,908	596,478	612,066

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

1. Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the the historical cost convention, and in accordance with Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2019, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity has adopted the recommendations of 'Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities - March 2005' and consideration is given to the major strategic, business and operational risks which the club faces. Potential risks faced by the charity are identified, and the trustees and management team assess these risks in order to mitigate the charity's exposure. The trustees formally review risks on a regular basis. The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive event, and when obligation exists as a result of a past event it is more likely than not that a transfer of economic benefits will be required in settlement and when the amount of the obligation can be measured or reliably estimated.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are treated as such and not apportioned between activities.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

All tangible fixed assets are measured at their original cost value less depreciation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives

Land & Buildings	1% straight line
Garden Equipment	10% straight line
Fixtures & Fittings	20% straight Line
Computer Equipment	33% straight line

A regular annual review of the likelihood of asset impairment is undertaken. The basis of this review is that the assets are examined for their appropriateness and suitability to their current use, and that the asset in question is not materially below its book value.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Trustees for a particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity's position

There are no significant implications for the charity's financial position arising out of financial instruments.

5. Net (deficit)/surplus before tax in the financial year

	2024	2023
	£	£
The net (deficit)/surplus before tax in the financial year is after charging		
Depreciation of owned fixed assets	8,013	4,580
Pension costs	-	-
	<u>8,013</u>	<u>4,580</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

6. Donated goods, services and facilities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Included in Legacies and Donations:-				
Gifts in kind, donated services and facilities	2,485	-	2,485	688

7. Staff costs and emoluments

Salary Costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	-	489
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	-	-
Total salaries, wages and related costs	<u>-</u>	<u>489</u>

Numbers of full time employees or full time equivalents	2024	2023
---	------	------

The average number of total staff employed in the year was	<u>0</u>	<u>1</u>
--	----------	----------

The estimated full time equivalent number of all staff employed in the year was	<u>0</u>	<u>1</u>
---	----------	----------

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	<u>0</u>	<u>1</u>
----------------------------------	----------	----------

The estimated full time equivalent number of all staff employed as above	<u>0</u>	<u>1</u>
--	----------	----------

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8. Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9. Trustees' expenses

	2024 £	2023 £
The amount reimbursed to trustees	<u>-</u>	<u>-</u>

The number of trustees to whom expenses were reimbursed was nil.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

10. Tangible Fixed Assets

	Freehold land and buildings	Fixtures & Fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 October 2023	537,908	34,291	5,649	577,848
Additions	-	2,574		2,574
Disposals	(620)		(2,028)	(2,648)
At 30 September 2024	<u>537,288</u>	<u>36,865</u>	<u>3,621</u>	<u>577,774</u>
Depreciation				
At 1 October 2023	51,393	12,954	5,220	69,567
Charge for year	6,856	847	310	8,013
Eliminated on Disposal	(620)		(1,995)	(2,615)
At 30 September 2024	<u>57,629</u>	<u>13,801</u>	<u>3,535</u>	<u>74,965</u>
Net book value				
At 30 September 2024	<u>479,659</u>	<u>23,064</u>	<u>86</u>	<u>502,809</u>
At 30 September 2023	<u>486,515</u>	<u>21,337</u>	<u>429</u>	<u>508,281</u>

11. Debtors

	2024	2023
	£	£
Trade debtors	1,951	1,795
Other debtors	-	-
	<u>1,951</u>	<u>1,795</u>

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,287	-
	<u>1,287</u>	<u>-</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

13. Income and Expenditure account summary

	2024	2023
	£	£
At 1 October	612,067	626,616
Surplus/(loss) after tax for the year	(15,589)	(14,549)
At 30 September	<u>596,478</u>	<u>612,067</u>

14. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted funds	Endowment funds	Restricted funds	Total funds
	£	£	£	£
At 30 September 2024				
Tangible Fixed Assets	23,770	-	479,039	502,809
Current Assets	8,048	86,908	-	94,956
Current Liabilities	(1,287)	-	-	(1,287)
	<u>30,531</u>	<u>86,908</u>	<u>479,039</u>	<u>596,478</u>
At 1 October 2023				
Tangible Fixed Assets	21,766	-	486,515	508,281
Current Assets	42,566	61,220	-	103,786
Current Liabilities	-	-	-	-
	<u>64,332</u>	<u>61,220</u>	<u>486,515</u>	<u>612,067</u>

15. Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	£	£	£
Unrestricted and endowment funds				
Unrestricted Revenue Funds	64,333	(9,731)	(24,070)	30,532
Endowment Funds	61,219	1,618	24,070	86,907
Total unrestricted and endowment funds	<u>125,552</u>	<u>(8,113)</u>	<u>-</u>	<u>117,439</u>
Restricted Fixed Asset Funds	486,515	(7,476)	-	479,039
Total charity funds	<u>612,067</u>	<u>(15,589)</u>	<u>-</u>	<u>596,478</u>

16. Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	£	£	£	£
Unrestricted Revenue Funds	51,750	(62,101)	-	(10,351)
Endowment Funds	1,618	-	-	1,618
Restricted Fixed Asset Funds	-	(6,856)	-	(6,856)
	<u>53,368</u>	<u>(68,957)</u>	<u>-</u>	<u>(15,589)</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

17. The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Endowment Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use. These funds have been placed in a short term investment to maximise the return.

Restricted funds

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

18. Ultimate controlling party

The charity is under the control of its legal member.

Detailed analysis of income and expenditure for the year ended 30 September 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity

Prior year restrictions - All prior year items were unrestricted and no further analysis is required.

19. Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals	1,132	-	1,132	314
Small donations individually less than £1000	2,353	-	2,353	374
Total donations and gifts from individuals	3,485	-	3,485	688
Grants from public sector	8,000	-	8,000	-
Gift Aid	-	-	-	248
Total public sector revenue grants	8,000	-	8,000	248
Total Donations and Legacies	11,485	-	11,485	936

20. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	1,488	-	1,488	1,774
Letting of property for charitable purposes	38,021	-	38,021	29,219
Other Lettings	1,000	-	1,000	1,000
Total Primary purpose and ancillary trading	40,509	-	40,509	31,993

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

21. Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income from fundraising events	1,168	-	1,168	1,504
Total from other activities	1,168	-	1,168	1,504

22. Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	2,166	-	2,166	2,089
Total investment income	2,166	-	2,166	2,089

23. Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	-	-	-	489
Defined contribution pensions costs	-	-	-	-
Payments to Subcontractors	33,812	-	33,812	24,295
Staff training	42	-	42	-
Travel and Subsistence - Charitable Activities	-	-	-	36
Marketing and advertising of charitable services	2,253	-	2,253	41
Costs of goods and services as a charitable activity	399	-	399	494
Total direct spending	36,506	-	36,506	25,355

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

24. Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Premises Expenses				
Rates and water charges	478	-	478	332
Light heat and power	4,502	-	4,502	1,849
Cleaning and waste management	6,084	-	6,084	3,279
Premises repairs, renewals and maintenance	8,146	-	8,146	3,875
Property and other insurances	1,577	-	1,577	2,226
	<u>20,787</u>	<u>-</u>	<u>20,787</u>	<u>11,561</u>
Administrative overheads				
Telephone, fax and internet	545	-	545	1,169
Postage	-	-	-	40
Stationery and printing	621	-	621	22
Software licences and expenses	283	-	283	239
Sundry expenses	237	-	237	886
Equipment, repairs, expenses and maintenance	1,416	-	1,416	588
Subscriptions	-	-	-	20
	<u>3,102</u>	<u>-</u>	<u>3,102</u>	<u>2,964</u>
Professional fees paid to the Independent Examiner in addition to audit and examination fees				
As detailed in Note 26	228	-	228	249
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	48	-	48	6,124
Financial costs				
Depreciation & Amortisation in total	8,045	-	8,045	4,580
Total support costs	<u>32,210</u>	<u>-</u>	<u>32,210</u>	<u>25,478</u>

The basis of allocation of costs between activities is described under accounting policies

25. Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	240	-	240	240
Total Governance costs	<u>240</u>	<u>-</u>	<u>240</u>	<u>240</u>

Professional fees paid to the Independent Examiner in addition to audit and examination fees

	2024 £	2023 £
Additional fees paid to the Examiner's firm	249	249

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2024

26. Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	36,506	-	36,506	25,355
Total support costs	B2d	32,210	-	32,210	25,478
Total governance costs	B2e	240	-	240	240
Total charitable expenditure	B2	68,956	-	68,956	51,073

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1120361

Accounts

Company Registration Number
05928187
Charity Registration Number
1120361

Colehill and Wimborne Youth and Community Centre

**Reports and Unaudited Financial Statements
For the Period Ending
30 September 2023**

Clear Cut Accounts Ltd
2 West Moors Road
Three Legged Cross
Wimborne
Dorset
BH21 6QP

Colehill and Wimborne Youth and Community Centre

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Colehill and Wimborne Youth and Community Centre Charity Information

Company Registration Number 05928187

Charity Registration Number 1120361

Trustees Mr L Gibson
 Mr M R Keniston
 Mr K R Murgatroyd
 Mr A Todd
 Mr N R Bridle

Registered Office The Reef
 Colehill Lane
 Colehill
 Wimborne
 Dorset
 BH21 7AB

Independent Examiner Clear Cut Accounts Ltd
 2 West Moors Road
 Three Legged Cross
 Wimborne
 Dorset
 BH21 6QP

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2023

The Trustees present their Report and Accounts for the year ended 30 September 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Colehill & Wimborne Youth and Community Centre

The charity is also known by its operating name, The Reef.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission In England & Wales (CCEW) with charity number 1120361

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Reef
Colehill and Wimborne Youth and Community Centre
Colehill Lane, Colehill
Wimborne
Dorset
BH21 7AB

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustees during the year ended 31 March 2023:-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
Mr D A Topping (Chair)		31 March 2023
Mrs S A Davies (Secretary)		01 February 2023
Mrs N Althison		31 March 2023
Mr A W Spencer (Treasurer)		31 March 2023
Mr A T Todd		31 March 2023
Mr S R Wheeler		31 March 2023
Mr L Gibson (Chair)	31 March 2023	
Mr M R Keniston	31 March 2023	
Mr K R Murgatroyd	31 March 2023	
Mr A Todd	31 March 2023	
Mrs P E Urquhart	31 March 2023	27 June 2023
Mr N R Bridle	31 August 2023	

Colehill and Wimborne Youth and Community Centre Trustees' Annual Report for the year ended 30 September 2023

Member
Colehill Parish Council

Trustees are appointed by the sole member, Colehill Parish Council. The total number of Trustees must be between 3 and 7, with 2 to 5 serving Councillors and up to 2 Independent members.

Objects and activities of the charity

The purposes of the charity as set out in its governing document

Promote the benefit of the young people and other inhabitants of Colehill, Wimborne and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organizations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

Establish or secure the establishment of, a Youth and Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects

Promote such other charitable purposes as may from time to time be determined.

The main activities undertaken in relation to those purposes during the year

The aims of the charity are:

To fundraise from a variety of sources to maintain and sustain a multi-use Youth and Community Centre.

To hire rooms of the building for the use of family parties, clubs, societies and local businesses.

To develop a range of activities for the community, older people, children and young people

To work with a range of agencies to consider what services are available for the community, identify where there are unmet needs and develop provision to meet those needs.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

We have referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives

Aims and Objectives

The charities strategies for achieving its aims and objectives in the future

To complete the aims, we have developed a new operating model which will be transitioned to over the next 3 years.

This has seen new trustees appointed and supported by professional staff.

This process has commenced by outsourcing the Youth Club to Dorset Youth Association and the administration to Colehill Parish Council.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The Youth Club has been promoted, the fee level has been reduced and the range of youth services offered has been expanded. This has grown the number of attendees.

The number of community events has been increased to at least one per month, and the number of community services offered has been increased. This in turn has led to more enquiries for private hirings.

Colehill and Wimborne Youth and Community Centre

Trustees' Annual Report for the year ended 30 September 2023

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

We average c24 regular clubs/classes meeting on a weekly basis attended by c 300 local residents.

We now average 1 or 2 private community functions each week, typically with c 30 attendees.

During 2022 we agreed to outsource the running of our Youth Club to Dorset Youth Association (DYA).

The youth club is typically attended by 40 to 50 children each week. From re-launching the youth club in February 2023 to July 2023 attendance increased by 40% with 718 attendees in that period.

Our events and activities in total are benefitting c1,700 attendees each month.

Achievements against objectives set

Room hiring's in the financial year reached £29,219 against our business plan target of £29,000. This is a 21% increase on the previous year's figure of £24,243.

During the six months from April to September the number of private community functions increased from 1 per month to 4 per month against our target of 10 per month within 3 years.

We held 7 community events in the six months from April to September against our target of 10 per year.

Performance of fundraising activities against objectives set

Our income raised during the year from events and donations was above target, £2,698 vs £1,000, largely driven by successful community events including our School uniform sales and coffee mornings.

Investment performance against objectives

£60,000 of our reserves are held in a mix of 1 year, 2 year and 3 year investment bonds, seeking to maximise our return as interest rates rise.

Financial Review

Review of the charity's financial position at the end of the period

This is our seventh set of accounts for Colehill & Wimborne Youth & Community Centre operating as a business.

Net assets remain at the same level as the previous year. A solid financial base has been maintained without recourse to seeking grants from Trusts or Commercial Sponsors confirming that the Charity remains on a self-sustaining footing.

Significant reserves mean the longevity of the Youth Club can be assured and staffed by professional Youth Workers on a longterm basis.

Statement explaining the policy for holding reserves stating why they are held

We established a formal reserves policy in July 2023. £50,000 has been allocated to specific designated funds to maintain the building and contents.

At September 2023 our unrestricted reserves totalled £64,332 which equates to 15 months of running costs. We expect this to reduce to £30,000 by September 2025. This equates to 9 months of running costs.

Amount of reserves held

Reserves have reduced during the year from £626,616 to £612,066.

Colehill and Wimborne Youth and Community Centre Trustees' Annual Report for the year ended 30 September 2023

The charity's principal sources of funds (Including any fundraising)

Room hirings, donations and youth club membership subscriptions were our principal sources of funds.

Investment policy and objectives Including any social Investment policy adopted

Reserves are Invested in fixed term bonds protected by the Financial Services Compensation Scheme.

A description of the principal risks facing the charity

The building is non-standard in construction and issues are starting to develop with the external render which may require significant expense to rectify. We are currently seeking expert views on options to rectify this.

Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association. The Articles were updated in November 2022 and January 2023 by the previous trustees.

In July 2023, the new trustees drafted a new set of Articles which are currently awaiting final approval.

The charity is constituted as a Company limited by guarantee.

Trustees are appointed by the sole member, Colehill Parish Council. The total number of Trustees must be between 3 and 7, with 2 to 5 serving Councillors and up to 2 Independent members.

Policies and procedures adopted for the induction and training of trustees

Procedures are generally in accordance with para's 6A to 6.6 inclusive of the Charity Commission Guidance in Finding (and appointing) new trustees: What charities need to know.

Relationship with any related parties

We pay Colehill Parish Council, our sole member to provide administration support for the charity.

We outsource the running of our Youth Club to Dorset Youth Association (DYA).

Colehill and Wimborne Youth and Community Centre

Statement of the Directors' and Trustees' Responsibilities

for the year ended 30 September 2023

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and apply them consistently;

- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the status of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 4th March 2024



Leslie Gibson
Director and Trustee

Colehill and Wimborne Youth and Community Centre

Accountants' Report

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 23 for the year ended 30 September 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out in the notes.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 23, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act

Basis of In

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Colehill and Wimborne Youth and Community Centre Accountants' Report

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP).

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 financial statements to be reached.

Signed:



P Richardson ACMA
Chartered Management Accountant

Clear Cut Accounts Ltd

Date: 13th March 2024.

Colehill and Wimborne Youth and Community Centre
Statement of Financial Activities
for the year ended 30 September 2023

Statement of Financial Activities

(Including the Income and Expenditure Account for the year ended 30 September 2023, as required by the Companies Act 2006)

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income (Note 3)					
Income and endowments from:					
Donations and legacies	688			688	606
Charitable activities	32,498			32,498	28,358
Other trading activities	1,000			1,000	-
Interest	223		1,866	2,089	1,232
Other	248			248	40
Total	34,657	-	1,866	36,523	30,236
Expenditure (Notes 6)					
Expenditure on:					
Raising funds				-	
Charitable activities	47,597	3,476		51,073	30,645
Total	47,597	3,476	-	51,073	30,645
Net income/(expenditure) before tax for the reporting period	(12,940)	(3,476)	1,866	(14,550)	(409)
Tax payable					
Net income/(expenditure) after tax before Investment gains/(losses)	(12,940)	(3,476)	1,866	(14,550)	(409)
Net gains/(losses) on Investments					
Net income/(expenditure)	(12,940)	(3,476)	1,866	(14,550)	(409)
Extraordinary items					
Transfers between funds	23,220		(23,220)		
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use					
Other gains/(losses)					
Net movement in funds	10,280	(3,476)	(21,354)	(14,550)	(409)
Reconciliation of funds:					
Total funds brought forward	54,052	489,991	82,574	626,617	627,026
Total funds carried	64,332	486,515	61,220	612,067	626,617

Colehill and Wimborne Youth and Community Centre

Registered number: 05928187

Balance Sheet

as at 30 September 2023

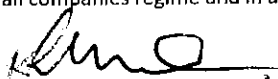
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible Assets	21,766	486,515		508,281	510,826
Current assets					
Inventories					155
Trade Debtors	1,875			1,875	2,336
Cash at bank	40,691		61,220	101,911	113,442
Creditors: amounts falling due within one year					(142)
Net Current Assets	42,566	-	61,220	103,786	115,791
Total assets plus current assets	64,332	486,515	61,220	612,067	626,617
Provisions for liabilities					
Net Assets	64,332	486,515	61,220	612,067	626,617
Funds of the Charity					
Endowment funds (Note 15)			11,220	11,220	82,573
Restricted income funds (Note 15)		486,515		486,515	489,991
Unrestricted funds	64,332		50,000	114,332	54,053
Total Funds	64,332	486,515	61,220	612,067	626,617

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



Ken Murgatroyd
Director

Approved by the board on 4 March 2024

Colehill and Wimborne Youth and Community Centre

Movements in revenue and capital funds for the year ended 30 September 2023

Revenue accumulated funds

	Unrestricted funds £	Restricted Income funds £	Endowment funds £	Total this year £	Total last year £
Accumulated funds brought forward	54,052	-	82,574	136,626	131,071
Recognised gains and losses before transfers	-	-	-	-	-
	54,052	-	82,574	136,626	131,071
(From)/ To unrestricted revenue funds	10,280	-	(21,354)	(11,074)	5,554
Closing revenue funds	64,332	-	61,220	125,552	136,625

Fixed asset funds

	Designated funds £	Restricted fixed asset funds £	Endowment funds £	Total this year £	Total last year £
At 1 October	-	489,991	-	489,991	495,954
Transfer (to) / from revenue funds	50,000	(3,476)	(50,000)	(3,476)	(5,963)
At 30 September	50,000	486,515	(50,000)	486,515	489,991

Summary of funds

	Unrestricted & Designated funds £	Restricted funds £	Endowment funds £	Total this year £	Total last year £
Revenue accumulated funds	64,332	-	61,220	125,552	136,625
Fixed asset funds	50,000	486,515	(50,000)	486,515	489,991
Total funds	114,332	486,515	11,220	612,067	626,616

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

1. Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the the historical cost convention, and in accordance with Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2019, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity has adopted the recommendations of 'Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities - March 2005' and consideration is given to the major strategic, business and operational risks which the club faces. Potential risks faced by the charity are identified, and the trustees and management team assess these risks in order to mitigate the charity's exposure. The trustees formally review risks on a regular basis. The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive event, and when obligation exists as a result of a past event it is more likely than not that a transfer of economic benefits will be required in settlement and when the amount of the obligation can be measured or reliably estimated.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are treated as such and not apportioned between activities.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

All tangible fixed assets are measured at their original cost value less depreciation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives

Land & Buildings	2% straight line
Garden Equipment	10% straight line
Fixtures & Fittings	20% straight line
Computer Equipment	33% straight line

A regular annual review of the likelihood of asset impairment is undertaken. The basis of this review is that the assets are examined for their appropriateness and suitability to their current use, and that the asset in question is not materially below its book value.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial Instruments Including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the Trustees for a particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the charity's position

There are no significant implications for the charity's financial position arising out of financial instruments.

5. Net (deficit)/surplus before tax in the financial year

	2023	2022
	£	£
The net (deficit)/surplus before tax in the financial year is after charging		
Depreciation of owned fixed assets	4,580	6,866
Pension costs	-	83
	<u>4,580</u>	<u>6,949</u>

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

6. Donated goods, services and facilities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
Included in Legacies and Donations:-				
Gifts in kind, donated services and facilities	688	-	688	557

7. Staff costs and emoluments

Salary Costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	489	9,906
Employer's National Insurance for all staff		
Employer's operating costs of defined contribution pension schemes		83
Total salaries, wages and related costs	<u>489</u>	<u>9,989</u>

Numbers of full time employees or full time equivalents

	2023	2022
--	------	------

The average number of total staff employed in the year was

	2023	2022
	<u>1</u>	<u>3</u>

The estimated full time equivalent number of all staff employed in the year was

	2023	2022
	<u>1</u>	<u>3</u>

The estimated equivalent number or full time staff deployed in different activities in the year was:-

Engaged on charitable activities

	2023	2022
	<u>1</u>	<u>3</u>

The estimated full time equivalent number of all staff employed as above

	2023	2022
	<u>1</u>	<u>3</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8. Remuneration and payments to trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9. Trustees' expenses	2023 £	2022 £
The amount reimbursed to trustees	<u>-</u>	<u>-</u>

The number of trustees to whom expenses were reimbursed was nil.

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

10. Tangible Fixed Assets

	Freehold land and buildings £	Fixtures & Fittings £	Computer equipment £	Total £
Cost				
At 1 October 2022	537,908	37,905	-	575,813
Additions	-	1,265	770	2,035
At 30 September 2023	<u>537,908</u>	<u>39,170</u>	<u>770</u>	<u>577,848</u>
Depreciation				
At 1 October 2022	47,917	17,070	-	64,987
Charge for year	3,476	761	342	4,579
At 30 September 2023	<u>51,393</u>	<u>17,831</u>	<u>342</u>	<u>69,566</u>
Net book value				
At 30 September 2023	<u>486,515</u>	<u>21,339</u>	<u>428</u>	<u>508,282</u>
At 30 September 2022	<u>489,991</u>	<u>20,835</u>	<u>-</u>	<u>510,826</u>

11. Debtors

	2023 £	2022 £
Trade debtors	1,795	2,386
Other debtors	-	(50)
	<u>1,795</u>	<u>2,336</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
PAYE, NIC VAT and other taxes	-	(7)
Other creditors	-	149
	<u>-</u>	<u>142</u>

13. Pension commitments

	2023 £	2022 £
Pension commitments under defined contribution schemes within one year	-	13

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

14. Income and Expenditure account summary

	2023	2022
	£	£
At 1 October	626,616	627,025
Surplus/(loss) after tax for the year	(14,549)	(409)
At 30 September	612,067	626,616

15. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted funds	Endowment funds	Restricted funds	Total funds
	£	£	£	£
At 30 September 2023				
Tangible Fixed Assets	21,766	-	486,515	508,281
Current Assets	42,566	61,220	-	103,786
Current Liabilities	-	-	-	-
	64,332	61,220	486,515	612,067

	Unrestricted funds	Endowment funds	Restricted funds	Total funds
	£	£	£	£
At 1 October 2022				
Tangible Fixed Assets	20,835	-	489,991	510,826
Current Assets	33,360	82,573	-	115,933
Current Liabilities	(142)	-	-	(142)
	54,053	82,573	489,991	626,617

16. Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and endowment funds				
Unrestricted Revenue Funds	54,053	(12,940)	23,220	64,333
Endowment Funds	82,573	1,866	(23,220)	61,219
Total unrestricted and endowment funds	136,626	(11,074)	-	125,552
Restricted Fixed Asset Funds	489,991	(3,476)	-	486,515
Total charity funds	626,617	(14,550)	-	612,067

17. Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	£	£	£	£
Unrestricted Revenue Funds	34,657	(47,597)	-	(12,940)
Endowment Funds	1,866	-	-	1,866
Restricted Fixed Asset Funds	-	(3,476)	-	(3,476)
	36,523	(51,073)	-	(14,550)

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

18. The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Endowment Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use. These funds have been placed in a short term investment to maximise the return.

Restricted funds

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

19. Ultimate controlling party

The charity is under the control of its legal member.

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity

Prior year restrictions - All prior year items were unrestricted and no further analysis is required.

20. Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals	314	-	314	150
Small donations individually less than £1000	374	-	374	456
Total donations and gifts from individuals	688	-	688	606
Gift Aid	248	-	248	40
Total public sector revenue grants	248	-	248	40
Total Donations and Legacies	936	-	936	646

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21. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	1,774	-	1,774	3,784
Letting of property for charitable purposes	29,219	-	29,219	24,574
Management fees and charges received	1,000	-	1,000	-
Total Primary purpose and ancillary trading	31,993	-	31,993	28,358

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

22. Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from fundraising events	1,504	-	1,504	-
Total from other activities	1,504	-	1,504	-

23. Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	2,089	-	2,089	1,232
Total investment income	2,089	-	2,089	1,232

24. Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	489	-	489	9,906
Defined contribution pensions costs	-	-	-	83
Payments to Subcontractors	24,295	-	24,295	-
Staff training	-	-	-	149
Travel and Subsistence - Charitable Activities	36	-	36	-
Marketing and advertising of charitable services	41	-	41	192
Costs of goods and services as a charitable activity	494	-	494	1,197
Total direct spending	25,355	-	25,355	11,527

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

25. Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Premises Expenses				
Rates and water charges	332	-	332	419
Light heat and power	1,849	-	1,849	1,949
Cleaning and waste management	3,279	-	3,279	2,955
Premises repairs, renewals and maintenance	3,875	-	3,875	3,040
Property and other insurances	2,226	-	2,226	1,338
	<u>11,561</u>	<u>-</u>	<u>11,561</u>	<u>9,701</u>
Administrative overheads				
Telephone, fax and Internet	1,169	-	1,169	1,006
Postage	40	-	40	14
Stationery and printing	22	-	22	75
Software licences and expenses	239	-	239	-
Sundry expenses	886	-	886	533
Equipment, repairs, expenses and maintenance	588	-	588	46
Subscriptions	20	-	20	160
	<u>2,964</u>	<u>-</u>	<u>2,964</u>	<u>1,834</u>
Professional fees paid to the Independent Examiner in addition to audit and examination fees				
As detailed in Note 26	249	-	249	440
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	6,124	-	6,124	103
Financial costs				
Depreciation & Amortisation In total	4,580	-	4,580	6,866
Total support costs	<u>25,478</u>	<u>-</u>	<u>25,478</u>	<u>18,944</u>

The basis of allocation of costs between activities is described under accounting policies

26. Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	240	-	240	-
Total Governance costs	<u>240</u>	<u>-</u>	<u>240</u>	<u>-</u>

Professional fees paid to the Independent Examiner in addition to audit and examination fees

	2023 £	2022 £
Additional fees paid to the Examiner's firm	249	440

Colehill and Wimborne Youth and Community Centre

Notes to the Financial Statements for the year ended 30 September 2023

27. Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	25,355	-	25,355	11,527
Total support costs	B2d	25,478	-	25,478	18,944
Total governance costs	B2e	240	-	240	-
Total charitable expenditure	B2	51,073	-	51,073	30,471

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1120361

Accounts

Company Registration No. 05928187 (England and Wales)

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

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Statement of financial position	5
Notes to the accounts	6
Detailed profit and loss account	8

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
(COMPANY NO: 05928187 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 30 September 2022.

Directors

D Tarring & A Spencer held office during the whole of the period.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

Signed on behalf of the board of directors



.....

Leslie Gibson
Director

Approved by the board on: 18 May 2023

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Turnover	29,005	15,980
Cost of sales	(1,197)	(595)
Gross surplus	27,808	15,385
Administrative expenses	(29,449)	(32,362)
Other operating income	-	22,533
Operating (loss)/surplus	(1,641)	5,556
Interest receivable and similar income	1,232	1,350
(Loss)/surplus on ordinary activities before taxation	(409)	6,906
Tax on (loss)/surplus on ordinary activities	-	-
(Loss)/surplus for the financial year	(409)	6,906

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	510,826	517,692
Current assets			
Inventories		154	151
Debtors	5	2,336	840
Investments	6	82,573	71,349
Cash at bank and in hand		30,869	37,539
		<u>115,932</u>	<u>109,879</u>
Creditors: amounts falling due within one year	7	(142)	(546)
Net current assets		<u>115,790</u>	<u>109,333</u>
Net assets		<u>626,616</u>	<u>627,025</u>
Reserves	8		
Profit and loss account		<u>626,616</u>	<u>627,025</u>
Members' funds		<u>626,616</u>	<u>627,025</u>

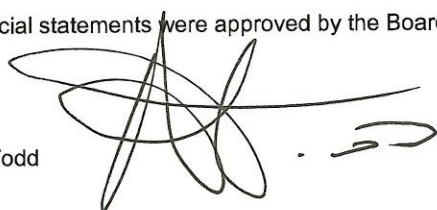
For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 18 May 2023 and were signed on its behalf by

Andrew Todd
Director



Company Registration No. 05928187

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1 Statutory information

Colehill and Wimborne Youth and Community Centre is a private company, limited by guarantee, registered in England and Wales, registration number 05928187. The registered office is Reef Youth & Community Centre, Colehill Lane, Wimborne, Dorset, BH21 7AB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Total £
Cost or valuation			
At 1 October 2021	537,908	37,905	575,813
At 30 September 2022	537,908	37,905	575,813
Depreciation			
At 1 October 2021	41,954	16,167	58,121
Charge for the year	5,963	903	6,866
At 30 September 2022	47,917	17,070	64,987
Net book value			
At 30 September 2022	489,991	20,835	510,826
At 30 September 2021	495,954	21,738	517,692

5 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	2,386	840
Other debtors	(50)	-
	2,336	840

6 Investments held as current assets

	2022 £	2021 £
Unlisted investments	82,573	71,349

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxes and social security	(7)	513
Other creditors	149	33
	<u>142</u>	<u>546</u>

8 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

9 Average number of employees

During the year the average number of employees was 3 (2021: 3).

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

This schedule does not form part of the statutory accounts.

	2022	2021
	£	£
Turnover		
Sales	29,005	15,980
Cost of sales		
Purchases	1,197	595
Gross profit	27,808	15,385
Administrative expenses		
Wages and salaries	9,906	13,219
Pensions	83	192
Staff training and welfare	149	-
Entertaining	175	210
Rates	419	71
Light and heat	1,949	1,523
Cleaning	2,955	2,434
Telephone and fax	430	384
Internet	576	614
Postage	14	-
Stationery and printing	75	65
Subscriptions	160	184
Insurance	1,338	1,223
Equipment expensed	46	89
Repairs and maintenance	3,040	1,045
Depreciation	6,866	9,116
Bad debts	-	1
Sundry expenses	533	298
Accountancy fees	440	611
Advertising and PR	192	74
Other legal and professional	103	1,009
	29,449	32,362
Other operating income		
Government grants	-	22,533
Operating (loss)/profit	(1,641)	5,556
Interest receivable		
Interest receivable	1,232	1,350
(Loss)/profit on ordinary activities before taxation	(409)	6,906



Section A Independent Examiner's Report

Report to the trustees/ members of

Colehill & Wimborne Youth and Community Centre

On accounts for the year ended

30th September 2022

Charity no (if any)

1120361

Set out on pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
• to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
• to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
• the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Handwritten signature]

Date:

31/05/2023

Name:

Philip Richardson

Relevant professional qualification(s) or body (if any):

ACMA

Address: 2 West Moors Road, Three Legged Cross, Wimborne

Dorset BH21 6QP

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Trustees' Annual Report for the period

From 1st October 2021 to 30th September 2022

Charity name: Colehill and Wimborne Youth and Community Centre

Charity registration number: 1120361

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>Our charitable objects are:</p> <ol style="list-style-type: none">1) Promote the benefit of the young people and other inhabitants of Colehill, Wimborne and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organizations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;2) Establish or secure the establishment of, a Youth and Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects3) Promote such other charitable purposes as may from time to time be determined.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The aims of the charity are:</p> <ul style="list-style-type: none">• To fundraise from a variety of sources to maintain and sustain a multi-use Youth and Community Centre.• To hire rooms of the building for the use of family parties, clubs, societies and local businesses.• To develop a range of activities for the community, older people, children and young people.

		<ul style="list-style-type: none"> To work with a range of agencies to consider what services are available for the community, identify where there are unmet needs and develop provision to meet those needs.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We have referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We are not currently a Charity that makes Grants to other charities or businesses.
Policy on social investment including program related investment	Para 1.38	We are not currently a Charity that makes Social Investments.
Contribution made by volunteers	Para 1.38	<p>The Caretaking, Administration and Marketing functions of the Community Centre relied during the year solely on the help and support of voluntary Trustees to ensure the facility was operational, used and generating income.</p> <p>The Youth Club managed by Youth Workers continued to be supported by Volunteers and Senior Helpers to deliver activities for club members. Trustees and Charity Members stepped into the breach when staff became unavailable.</p>

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the year there were 18 regular users hiring our facilities to provide classes and activities for the local community, with hiring income returning to pre-pandemic levels.</p> <p>We continued to employ professional Youth Workers to lead youth club sessions, supported by volunteers. Youth club attendance increased by 28% compared to the previous year, with c.1000 attendees during the year.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Room hiring's in the financial year slightly exceeded our target, £24,243 vs £24,000.</p> <p>Our overheads were less than anticipated, £22,581 vs £32,000. This was mostly due to a reduction in our employment costs for youth workers as we worked to re-establish our youth club provision post Covid.</p> <p>Overall we were able to end the year with an operating surplus of £6,205.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>Our income raised during the year from events and donations was below target, £978 vs £2,200, as fund raising activities have been slow to recover post Covid.</p>
Investment performance against objectives	Para 1.41	<p>c. £60,000 of our reserves are held in a mix of 1 year, 2 year and 3 year investment bonds, seeking to maximise our return as interest rates begin to rise.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>This is our sixth set of accounts for Colehill & Wimborne Youth & Community Centre operating as a business.</p> <p>Net assets remain at the same level as the previous year. A solid financial base has been maintained without recourse to seeking grants from Trusts or Commercial Sponsors confirming that the Charity remains on a self-sustaining footing.</p> <p>Significant reserves mean the longevity of the Youth Club can be assured and staffed by professional Youth Workers on a long-term basis.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Reserves have accumulated from income and grants and are maintained to sustain the Community Centre and Youth Club.</p>
Amount of reserves held	Para 1.22	<p>Reserves have increased during the year from £71,349 to £82,573.</p>
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Room hirings, donations and youth club membership subscriptions were principal sources of funds.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are Invested in fixed term bonds protected by the Financial Services Compensation Scheme.
A description of the principal risks facing the charity	Para 1.46	The age of the existing voluntary Trustees and Charity Members, who are wanting to retire. During the year discussions were initiated with Colehill Parish Council to start exploring their appetite for becoming the sole member of the charity and appointing councillors as trustees.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document <i>(trust deed, royal charter)</i>	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? <i>(e.g unincorporated association, CIO)</i>	Para 1.25	Limited Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The charity recruits volunteers from youth associations, local councils, churches, businesses and schools. Applicants are interviewed, elected and appointed by current Trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Procedures are generally in accordance with para's 6.4 to 6.6 inclusive of the Charity Commission Guidance in Finding (and appointing) new trustees: What charities need to know.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity has three executive Trustees responsible for Operations, Sales / Marketing and Finance. The Youth Worker in Charge reports directly to the Operations executive and all support Youth Workers report to the Youth Worker in Charge.
Relationship with any related parties	Para 1.51	The Charity is affiliated to the Dorset Youth Association who carry out Disclosure and Barring Service checks on our

		behalf for adults working with youth club members. Youth Worker training by Dorset Nexus, a subsidiary of Dorset County Council, who specialise in training Youth Workers to NVQ levels 2 & 3 standard.
--	--	--

Reference and Administrative details

Charity name	Colehill and Wimborne Youth and Community Centre
Other name the charity uses	
Registered charity number	1120361
Charity's principal address	The Reef Colehill and Wimborne Youth and Community Centre Colehill Lane, Colehill, Wimborne, Dorset, BH21 7AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr D A Tarring	Chair	Resigned 31/3/23	
2	Mrs S A Davies	Secretary	Resigned 1/2/23	
3	Mrs N Aitchison		Resigned 31/3/23	
4	Mr A W Spencer	Treasurer	Resigned 31/3/23	
5	Mrs M E Ryan		Resigned 13/1/22	
6	Mr A T Todd		Appointed 16/9/22 Resigned 31/3/23	Trustees
7	Mr S R Wheeler		Appointed 16/9/22 Resigned 31/3/23	Trustees
8	Mrs A L Stansfield		Appointed 16/9/22, Resigned 23/9/22	Trustees
9	Mr P Gunovsky		Appointed 16/9/22, Resigned 24/9/22	Trustees
10	Mr L Gibson	Chair	Appointed 31/3/23	Colehill Parish Council
11	Mr M R Keniston		Appointed 31/3/23	Colehill Parish Council
12	Mr K R Murgatroyd		Appointed 31/3/23	Colehill Parish Council
13	Mr A Todd		Appointed 31/3/23	Colehill Parish Council
14	Mrs P E Urquhart		Appointed 31/3/23	Colehill Parish Council

Corporate trustees – names of the directors at the date the report was approved

Director name		
Mr L Gibson		
Mr M R Keniston		
Mr K R Murgatroyd		
Mr A Todd		
Mrs P E Urquhart		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	LESLIE GIBSON	ANDREW THOMAS TODD
Position (eg Secretary, Chair, etc)	CHAIR OF TRUSTEES	TRUSTEE
Date	14 th June 2023	

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE

England & Wales - Charity number 1120361

Accounts

Company Registration Number

05928187

Charity Registration Number

1120361

**COLEHILL & WIMBORNE YOUTH AND COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
(COMPANY NO: 05928187 ENGLAND AND WALES)
DIRECTOR'S REPORT

The director presents his report and accounts for the year ended 30 September 2021.

Directors

D Topping & A Spencer held office during the whole of the period.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

Signed on behalf of the board of directors

D A Topping

D A Topping (Jun 17, 2022 18:48 GMT+1)

Alan W Spencer

Alan W Spencer (Jun 17, 2022 18:59 GMT+1)

D Topping & A Spencer
Director

Approved by the board on: 17 June 2022

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021	2020
	£	£
Turnover	15,980	26,454
Cost of sales	(595)	(2,390)
Gross surplus	15,385	24,064
Administrative expenses	(32,362)	(36,113)
Other operating income	22,533	13,444
Operating surplus	5,556	1,395
Interest receivable and similar income	1,350	41
Surplus on ordinary activities before taxation	6,906	1,436
Tax on surplus on ordinary activities	-	-
Surplus for the financial year	6,906	1,436

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	517,693	526,435
Current assets			
Inventories		151	276
Debtors	5	840	800
Investments	6	71,349	70,000
Cash at bank and in hand		37,539	23,021
		109,879	94,097
Creditors: amounts falling due within one year	7	(567)	(433)
Net current assets		109,312	93,664
Net assets		627,005	620,099
Reserves			
	8		
Profit and loss account		627,005	620,099
Members' funds		627,005	620,099

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board and authorised for issue on 17 June 2022 and were signed on its behalf by

D A Topping
D A Topping (Jun 17, 2022 18:48 GMT+1)

Alan W Spencer
Alan W Spencer (Jun 17, 2022 18:59 GMT+1)

D Topping & A Spencer
 Director

Company Registration No. 05928187

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Statutory information

Colehill and Wimborne Youth and Community Centre is a private company, limited by guarantee, registered in England and Wales, registration number 05928187. The registered office is Reef Youth & Community Centre, Colehill Lane, Wimborne, Dorset, BH21 7AB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Total £
Cost or valuation			
At 1 October 2020	537,909	37,531	575,440
Additions	-	374	374
At 30 September 2021	<u>537,909</u>	<u>37,905</u>	<u>575,814</u>
Depreciation			
At 1 October 2020	34,328	14,677	49,005
Charge for the year	7,626	1,490	9,116
At 30 September 2021	<u>41,954</u>	<u>16,167</u>	<u>58,121</u>
Net book value			
At 30 September 2021	<u>495,955</u>	<u>21,738</u>	<u>517,693</u>
At 30 September 2020	<u>503,581</u>	<u>22,854</u>	<u>526,435</u>

5 Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	<u>840</u>	<u>800</u>

6 Investments held as current assets

	2021 £	2020 £
Unlisted investments	<u>71,349</u>	<u>70,000</u>

COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Taxes and social security	513	262
Other creditors	54	171
	<u>567</u>	<u>433</u>

8 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

9 Average number of employees

During the year the average number of employees was 3 (2020: 3).

**COLEHILL AND WIMBORNE YOUTH AND COMMUNITY CENTRE
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

This schedule does not form part of the statutory accounts.

	2021	2020
	£	£
Turnover		
Sales	15,980	26,454
Cost of sales		
Purchases	595	1,970
Subcontractor costs	-	420
	595	2,390
Gross profit	15,385	24,064
Administrative expenses		
Wages and salaries	13,219	13,958
Pensions	192	71
Staff training and welfare	-	256
Entertaining	210	175
Rent	-	10
Rates	71	306
Light and heat	1,523	1,585
Cleaning	2,434	981
Telephone and fax	384	396
Internet	614	576
Postage	-	7
Stationery and printing	65	125
Subscriptions	184	157
Insurance	1,223	481
Equipment expensed	89	120
Equipment hire	-	270
Repairs and maintenance	1,045	2,793
Depreciation	9,116	11,349
Bad debts	1	-
Sundry expenses	298	791
Accountancy fees	611	471
Advertising and PR	74	-
Other legal and professional	1,009	1,235
	32,362	36,113
Other operating income		
Government grants	22,533	13,444
Operating profit	5,556	1,395
Interest receivable		
Interest receivable	1,350	41
Profit on ordinary activities before taxation	6,906	1,436



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Colehill & Wimborne Youth and Community Centre

**On accounts for the year
ended**

30th September 2021

**Charity no
(if any)**

1120361

Set out on pages

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

20/06/2022

Name:

Philip Richardson

**Relevant professional
qualification(s) or body
(if any):**

ACMA

Address: 2 West Moors Road, Three Legged Cross, Wimborne

Dorset BH21 6QP

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Trustees' Annual Report for the period

From 1st October 2020 to 30th September 2021

Charity name: Colehill & Wimborne Youth & Community Centre Limited

Charity registration number: 1120361

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(1) Promote for the benefit of the young people and other inhabitants of Colehill, Wimborne and surrounding villages without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and local authorities, voluntary and other organizations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;</p> <p>(2) Establish and secure a Youth and Community Centre and maintain and manage the same (whether alone or in cooperation with any local authority or other person or body) in furtherance of these objects</p> <p>(3) Promote such other charitable purposes as may from time to time be determined</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The aims of the charity are:</p> <ul style="list-style-type: none">• To fundraise from a variety of sources to maintain and sustain a multi-use Youth and Community Centre• To hire rooms of the building for the use of family parties, clubs, societies and local businesses.• To establish robust management information systems to provide data for reports to Trustees and funders• To develop a range of activities for the community, older people, children and young people.• To work with a range of agencies to consider what services are available for the community, identify where

		<p>there are unmet needs and develop provision to meet those needs.</p> <p>Our building had to close for 5 weeks from 4th November to 7th December 2020 and for 19 weeks from 4th January to 17th May 2021 although baby, toddler and after school clubs resumed from the 12th April 2021 during the 2nd lockdown of the pandemic.</p> <p>The Youth Club was also closed over the period 5th November until 8th December 2020 and again from 5th January to 20th April 2021 However, we continued to employ an average of three Youth Workers to manage and run the Youth Club when not furloughed.</p> <p>We had a slow start to the financial year because hire of the facilities to user groups fell off during the first lockdown and was unable to recover during the 2nd lockdown period, however by June 2021 we had almost recovered our pre-pandemic hiring levels.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We are not currently a Charity that makes Grants to other charities or businesses
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<p>The Caretaking, Administration and Marketing functions of the Community Centre continues to rely solely on the help and support of voluntary Trustees to ensure the facility is operational, used and generating income.</p> <p>The Youth Club managed by Youth Workers continue to be supported by Volunteers and Senior Helpers to deliver activities for club members. Trustees and Charity Members stepped into the breach when staff became unavailable.</p>

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>At the beginning of the year there were 14 regular users hiring our facilities and at the end 21. Only 5 private functions were held in the building when not locked down. Hirings were down a further 2.5% on the previous year.</p> <p>We continued to employ our professional Youth Workers who led just 48 sessions during the year. This being 58% less than the pre-pandemic year because of continued lockdowns.</p> <p>The Youth Club Leader and support staff employed at the start of the academic year continued to facilitate Youth Club sessions under Covid-19 rules when the building was not locked down. All staff were furloughed during lockdown.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Hiring's in the financial year were similarly depleted as the previous year being 48% less than budget but this in turn pushed the overheads 50% lower than predicted giving greater relief to the margin of the year-end accounts.</p> <p>A retail, hospitality and leisure grant plus Closed Business Lockdown payments from Dorset Council coupled with HMRC Job Retention Scheme grants for furloughed workers enable us to show an unexpected healthy profit in the year end accounts.</p>
Performance of fundraising activities against objectives set	Para 1.41	

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The accrual accounts provided are the fifth year's accounts for Colehill & Wimborne Youth & Community Centre operating as a business.
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		<p>Net assets are marginally higher and cash in hand has increased by 16% over the previous year</p> <p>A solid financial base has been maintained without recourse to seek grants from Trusts or Commercial Sponsors confirming that the Charity remains on a self-sustaining footing.</p> <p>Significant reserves mean the longevity of the Youth Club can be assured and staffed by professional Youth Workers on a long-term basis.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves have accumulated from income and grants and are maintained to sustain the Community Centre and Youth Club. £787 of funding remains ring fenced to cover equipment still to be purchased
Amount of reserves held	Para 1.22	£71,349
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1:23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Hiring's; Government Grants; Donations; and Youth Club membership subscriptions were principal sources of funds. All annual regular fund-raising events were cancelled due to the pandemic.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Reserves are Invested in 3-year and 1-year plus fixed term bonds protected by the Financial Services Compensation Scheme.
A description of the principal risks facing the charity	Para 1.46	The age of existing voluntary Trustees and Charity Members means a determined effort is paramount to ensure a succession plan is created and implemented.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Limited Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The charity recruits volunteers from youth associations, local councils, churches, businesses and schools. Applicants are interviewed, elected and appointed by current Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Procedures are generally in accordance with para's 6.4 to 6.6 inclusive of the Charity Commission Guidance in Finding (and appointing) new trustees: What charities need to know.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity has three executive Trustees responsible for Operations, Sales / Marketing and Finance. The Youth Worker in Charge reports directly to the Operations executive and all support Youth Workers report to the Youth Worker in Charge.
Relationship with any related parties	Para 1.51	The Charity is affiliated to the Dorset Youth Association who carry out Disclosure and Barring Service checks on our behalf for adults working with youth club members. Youth Worker training by Dorset Nexus, a subsidiary of Dorset County Council, who specialise in training Youth Workers to NVQ levels 2 & 3 standard.

Reference and Administrative details

Charity name	Colehill & Wimborne Youth & Community Centre
Other name the charity uses	
Registered charity number	1120361
Charity's principal address	Reef Youth and Community Centre Colehill Lane, Colehill, Wimborne, Dorset, BH21 7AB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr D A Topping	Chair		
2	Mrs S A Davies	Secretary		
3	Mrs N Aitchison			
4	Mr A W Spencer	Treasurer		
5	Mrs M E Ryan			

Corporate trustees – names of the directors at the date the report was approved

Director name		
Mr D A Topping		
Mrs N Aitchison		
Mr A W Spencer		
Mrs S A Davies		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Mr D A Topping		
Mrs N Aitchison		
Mr A W Spencer		
Mrs M E Ryan		
Mrs S A Davies		

Funds held as custodian trustees /on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser Name Address

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

General Data Protection Requirements



Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Alan Toring	Alan William Spencer
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	18 th July 2022	