

REGISTERED COMPANY NUMBER: 07384409 (England and Wales)
REGISTERED CHARITY NUMBER: 1142171

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
Access Dorset Limited

LJB Chartered Certified Accountants
Tax & Business Advisors
864 Christchurch Road
Bournemouth
Dorset
BH7 6DQ

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for the Year Ended 30 September 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Access Dorset is recognised locally and nationally by individuals and organisations as the leading user-led, pan-impairment disability rights organisation in Dorset. Through our Information and Advice Services, our Crisis Advocacy Service, our Vocational Support Services, our Community Café, our Activity Program, Training and Outreach we are in daily contact with disabled people, older people and carers who self-refer, or are referred by our partner organisations, other voluntary sector organisations and increasingly by statutory authorities.

Access Dorset's purpose as an organisation is to support and champion the lived experience of our constituents, particularly those at the margins, who are isolated because of social circumstances and whose voices are seldom heard. We do this by involving those who have lived experience in the running of our organisation, as Board Members, volunteers and staff. The majority of our Trustees are disabled people.

We are committed to the social model of disability and are dedicated to improving health and wellbeing, challenging stereotypes and empowering people to attain their full potential. As a pan-impairment organisation we strive to be inclusive and accessible to all disabled people regardless of impairment, age or any other protected characteristic.

From our base at The Bridge we think of everyone as members of the community we are creating. The people who benefit from our projects, our volunteers, our customers, our staff and our trustees are all members of our community - each of equal worth. Beyond that, some members have additional responsibilities and duties. We are adopting a therapeutic community approach in pursuing our Objectives.

Public Benefit

The Board confirms that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. All current and future activities are and will be of direct benefit to the public.

Objects

The founding members of Access Dorset adopted the following objectives which we remain committed to:

- to establish a Centre for Independent Living in Dorset which will provide information and advice, peer support, advocacy and training, and generally supporting people to live independently and improve their life chances
- to develop the capacity and skills of disabled people, carers, older people and other users of support in Dorset, Bournemouth and Poole in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society

Vision

Our vision is a community where disabled people, older people and carers, whatever their impairment type or background, have the same life chances as other people.

Volunteer and Beneficiary Activities

With a small team of paid employees Access Dorset is heavily dependent on a team of dedicated volunteers who support the governance, administration and activities of the charity. We would like to say a huge thank you to each and every one of them.

Volunteer and Beneficiary Activities (continued)

"Being part of the woodwork group was such a boost for me, even though it was for a short time. I had barely left my house after the pandemic and then being welcomed into this lovely community gave me the confidence to get out and find paid work for the first time in three years". -D

We have a core pool of 30 volunteers who are involved in a range of peer support activities, including Board Membership; Vocational Skills Projects (including our Woodwork and Gardening Groups and our Horizons Café), our Activity Program, Outreach, and our Disability Equality Consultations. We continue to deliver our Volunteer Development Program to volunteers, to ensure that their training and development needs are met. We celebrate all our volunteers' achievements on social media and with our Volunteer of the Month programme.

Most of those we support have learning disabilities and/or mental health support needs - many previously missed out on opportunities for personal development or are struggling with transition. When our beneficiaries start at The Bridge, they are often anxious, socially isolated, and lacking confidence.

"When I first came here a few months ago I could barely walk through the door, I was so anxious. You've made me feel so welcome, it's lovely community" M.

We have on average 75 beneficiaries attending activity at The Bridge per week. Before each new beneficiary joins our Activity Program at Access Dorset, they meet one to one with the Activity and Volunteer Co-ordinator for an informal discussion. During this meeting, the co-ordinator and new beneficiary will assess the individual's needs and identify a plan for meeting these needs together, using an assessment/application form as a guide.

The main needs of our beneficiaries include support in building self-confidence and self-esteem, reducing isolation, gaining experience, meeting new people, building relationships, building resilience and help in considering next steps. Other needs are either immediately apparent or emerge over time, and might include seeking re-assessment of care needs by Social Care, support around Housing, support to access welfare benefits or appeal decisions.

We receive referrals from Supported Living providers, the NHS Learning Disability Team, Social Workers and other local charities. We also have a strong relationship with YMCA's youth disability project Chatterboxes, Sheiling College and some local schools that refer to us.

We support our beneficiaries to undergo training courses, including Makaton Basics, First Aid, Adult Safeguarding, Health and Safety and Food Hygiene. We have introduced nationally accredited vocational training, for example an Entry Level Woodwork course and aim to add Horticulture Skills later in the year. We are an approved centre with Open College Network.

Risk Management

The Board has appropriate Policies and Procedures in place, which are reviewed annually, to outline, minimise and manage all major risks to the Organisation and observes the methods and principles in the Charities SORP. Access Dorset Staff and Trustees have worked tirelessly to keep our Covid Risk Assessments up to date with a rapidly changing environment and have publicised these risk assessments and current protocols to all who visit Access Dorset.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Access Dorset is delivering key services in what is an extremely challenging environment.

We are one of many charities that has been challenged by the changes to local authority spend and stiff competition for grant funding. However, Trustees and staff shared and have successfully taken forward our vision for creating a vibrant community hub and establishing an environment where local people can learn, experience, share, and support each other in maintaining an independent quality of life. We are bridging the gap that young disabled people experience in transition to adulthood, the gap between unemployment and employment and the gap between ill-health and self-management of health conditions. We are supporting disabled people in housing and financial crisis and taking great steps to reduce social isolation. We monitor outcomes using the Outcome Star where appropriate.

Information and Advice Service

Access Dorset's Information and Advice Service provides independent, free, peer-led support to disabled people, older people and carers. Enquiries to our service relate to a wide range of issues including:

- Benefits and financial advice
- Rights and discrimination
- Aids and adaptations in the home
- Health and self-management
- Social and leisure activities
- Community Safety
- Transport

This service currently provides telephone advice 5 days per week aimed at disabled people of all ages (and any impairment type), older people and carers. All Access Dorset staff and volunteers contribute to delivering our Information and Advice Service and each bring different areas of expertise.

Disabled people face the impact of combined cuts to care and support for independent living and welfare benefits. These cuts are having a profoundly negative impact on disabled people's independent living and participation in the wider community. Consequently, there is enormous demand for the provision of free information, advice and support. This has only increased as a result of the pandemic.

Advocacy

For the past 7 years we have provided a flagship Crisis Advocacy Service for disabled people in housing, health and financial crisis. Independent evaluation highlighted this as an exceptionally successful service that supported disabled people to navigate across and between various statutory and non-statutory services, with the individual in the centre of our holistic approach to support. Although we were able to extend this service from its initial 5-year funding period, we eventually ran out of project funding. We are still routinely approached by services, including Bournemouth Hospital and Adult Social Care, hoping to refer into the service, and we continue to support some of beneficiaries through our building-based activities. Given the demand for this service we still consider it a priority to seek replacement funding to support disabled people who struggle to access more generic support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Build/Grow/Cook

Build and Grow continues to meet three times per week, the Cook team meeting once per week, welcoming up to 20 participants at each session.

"I love volunteering in the Build and Grow project - it is awesome. I'm humbled if I have perhaps made some small difference to the project but the difference in my life has been huge; the skills I have gained here in relating to people will follow me for my whole life. I only wish I could volunteer here every day". -E

The Grow team have formed a focus group who have made a planting calendar for the year to get the most out of the polytunnels. They continue to supply the café and Cook group with fresh organic vegetables and herbs - a large crop of carrots which was made into a beautiful carrot cake is one example.

The Cook team create a plan at the beginning of each quarter of recipes they would like to try with an emphasis on using seasonal produce, from the garden and polytunnels where possible. The team cooks a recipe each week, compiling a recipe book which they can use at home with their newly acquired skills as the weeks progress.

The Build group has formed a focus group who are working on designing and building accessible furniture and shelving for inside the polytunnel and has taken commissions for wooden furniture and upcycling projects. They also recently designed and built a large work bench which they can move around. The small profits generated are reinvested in the projects allowing an element of self-sustainability and further diversity.

Five of our members have transitioned into paid employment with our support:

"Being part of the Build group was such a boost for me, even though it was for a short time. I had barely left my house after the pandemic and then being welcomed into this lovely community gave me the confidence to get out and find paid work for the first time in three years. Thank you Access Dorset". -D

Horizons Café and Chatty Cafe

"I've been volunteering here for 3 years now - I used to always burn the toast! Now I take all the orders by myself and am looking at applying for jobs with my mum!" R

The café is now open five days per week, supporting three vocational training participants at a time, who rotate to gain experience in roles - taking orders, meal preparation and waiting. Members experience an increase in confidence and the development of both individual and team-working skills. We have also become an official member of the Chatty Café scheme with volunteers hosting a chatty table one day per week which is open to anyone who would like to talk to someone.

"You and everyone here have made me feel so welcome, it's a little family here, a lovely community. Everyone is so nice. I love it here and I really feel part of it all. I can't wait to start volunteering in the café". M

Art Groups & Performing Arts

We have two art sessions per week - a creative volunteer team who work on creative projects for Access Dorset such as backdrops for the drama group and signs for the garden as well as a tutored art session where the facilitator tailors sessions according to individual's abilities and interests.

"Two years ago I had never painted - this year one of my artworks won a prize and another one was used for a Christmas card. It's the friendly, supportive atmosphere here - it helped me find my creativity which was waiting inside. And Sharon's encouragement and tips of course!" J

Our popular Performing Arts recently wrote and choreographed their own pantomime version of Beauty and the Beast - starring Elvis of course!

ACHIEVEMENT AND PERFORMANCE

Charitable activities (continued)

Walking and Sports

Our volunteer run walking group meet each week for a walk around a local park. Participants take it in turn to create a short quiz on a different theme which adds an element of fun and competition to the session.

Our weekly sports group caters to a wide variety of abilities and now meets weekly year-round. Participants have tried a variety of sports including badminton, and new Olympic sport 3 x 3 football remains a firm favourite!

50+

Our weekly peer led group for over 50s participate in a variety of activities together designed to provide opportunities for social interaction and reduce loneliness. Recent activities have included arts and crafts, walking, yoga, baking, and guest speakers including representatives from local shopping centres and a solicitor who spoke about wills.

Social Events

Our social events and outings programme is thriving with beneficiaries choosing activities and designing the programme. Our in-house social events have included discos, live bands, karaoke and quiz nights and a DJ evening hosted by one of our beneficiaries. Popular outings include adventure golf, meetups at local cafés and visits to the beach.

FINANCIAL REVIEW

Funding sources

Access Dorset are committed to the implementation of an ongoing Funding Strategy that recognises the need for a healthy mix of income from varied sources to ensure that the charity is not overly dependent on any one particular funding source. Our aim has been to secure a balance between core grant funding, project grant funding, enterprise, business sponsorship, fundraising initiatives and service contracts. During Covid 19 emergency funding was available that has now stopped. The funding environment is now highly competitive. We are extremely grateful to DOTS Disability for the core grant funding support that it has provided throughout the year, as well as the Trusts and Foundations that have provided both restricted and unrestricted grants to support our activities (including Lloyds Bank Foundation, Peoples Health Trust and Nationwide Building Society).

Reserves

In line with Charity Commission guidelines Access Dorset's spends income it receives within a reasonable period of time unless there is a good reason not to. Access Dorset has in place stringent management accounting practices including cash flow forecasting.

Access Dorset's Reserve Policy is to maintain free reserves, which have been calculated to cover costs of redundancy payments to staff and any tax liability. They also cover the cost of the office rental, which would still be due and any other outstanding monies due. These costs are currently estimated at £23,537 and are met through total funds carried forward.

Access Dorset's Reserve Policy aims to build reserves to an optimum six months' operating costs.

FUTURE PLANS

Our key goals are focussed on providing support to disabled people, older people and carers so that we can enjoy the same life chances as others.

Aims

1. To continue to develop The Bridge as a vibrant community resource that provides meaningful personal development opportunities for individuals and promotes positive mental and physical wellbeing within a therapeutic community environment.
2. To secure the long-term sustainability of Access Dorset.
3. To tackle health inequalities by helping to bridge the gap between ill-health and self-management of health conditions.
4. To tackle employment inequalities by helping to bridge the gap between unemployment and employment.
5. To promote independent living and provide welfare benefit support.
6. To challenge disability related hate crime/harassment.
7. To work closely with our voluntary sector partners to strengthen ourselves collectively.
8. To develop as therapeutic community where we value everyone as equal members of the community we are creating.

Objectives

1. We will seek to strengthen and widen our Activity Program at The Bridge to meet demand for meaningful personal development opportunities for individuals and promote positive mental and physical wellbeing within a therapeutic environment.
2. We will review our funding approach and explore ways of reducing our reliance on grants.
3. We will sustain our Vocational Training Opportunities, building on our accredited woodwork course to introduce further courses focused horticulture and our Community Café, providing beneficiaries with transferrable skills and confidence.
4. We will increase the capacity of the charity to meet the demand for information, advice and welfare benefit guidance. We will seek funding to re-introduce our advocacy service.
5. We will look to introduce training and individual support to help disabled and older people to be more in control of their finances and better equipped to manage their affairs digitally.
6. We will introduce new and accessible exercise opportunities for disabled and older people to support them to lead healthier lives and self-manage health conditions.
7. We will introduce new opportunities that bring together people of different backgrounds and ages to reduce social isolation and foster a sense of belonging.
8. We will value our volunteers, develop our Volunteer Development Program and continue to demonstrate our commitment to our volunteers.
9. We will continue to work in partnership with Dorset Healthwatch (who are based with us here at The Bridge) and will support increased use by other organisations and the wider community. Our objective is for The Bridge to be a place of safety and support - vibrant, enterprising, and inclusive.
10. We will build upon our previous work on tackling disability hate crime, prejudice and inequality by continuing to work in partnership with Dorset Police and other statutory and voluntary organisations to raise awareness and celebrate diversity and equality.
11. We will further develop our services and activities at The Bridge with stringent Performance Review and Financial Control systems in use so that the Board of Trustees and Senior Management Team can easily access the information they need to secure the long-term sustainability of Access Dorset.
12. Our goals are far reaching and encompass our broad vision of supporting disabled people, carers and older people to participate more fully in society and have improved life chances. To achieve that we recognise the importance of developing joined up working relationships with a wide range of partners in the community, voluntary, statutory and business community to provide our beneficiaries with the best possible opportunities. We will continue to foster and build partnerships to achieve this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Access Dorset is a registered charity (No. 1142171) and Company Limited by Guarantee (No. 7384409) and is accountable to both the Charity Commission and Companies House. The charity is governed by a Memorandum and Articles of Association which meets the legal requirements of both those bodies.

The charity is managed by a Board of Trustees and between Annual General Meetings meet quarterly to oversee the business of Access Dorset. New Trustees receive a package of support which includes induction, Trustee training and peer mentoring from fellow Trustees.

The rules of the charity are laid out in full in the Articles of Association. Accordingly, elections to the Board of Trustees are held annually with a third of elected Trustees retiring at each General Meeting. Membership of Access Dorset is free and open to all disabled people, older people and carers living and/or working in the shire of Dorset. Any member can stand for election to the Board and vote at the election. Trustees serve for a maximum term of three years at which stage they retire and can if they chose stand for re-election. Six partner organisations can appoint a representative to the Board of Trustees who become co-opted full members of the Board.

All trustees serve voluntarily and receive no remuneration for their role.

Recruitment and appointment of new trustees

Trustees are elected by the membership of Access Dorset. The Charity is extremely fortunate to have Trustees from a variety of backgrounds and ages whose skills, knowledge and experience combine to help inform and guide the strategic direction of the organisation.

Sadly Dave Oakley, one of our founding Trustees passed away in May 2023. He is very sadly missed by both fellow Trustees and the staff team.

Staffing

The Trustees delegate day to day management of the organisation to the Chief Executive, Jonathan Waddington-Jones.

Access Dorset's staff team currently consists of 5 members of staff supported by a team of extremely committed volunteers.

Jonathan Waddington-Jones remained in post as Chief Executive as did David Thompson (Development Manager), Jayne Robertson (Senior Volunteer and Activity Coordinator) and Karen Davies (Project Administrator). Access Dorset welcomed Anna as Project Worker and Kamila Gembal (Volunteer and Activity Coordinator),

Risk management

The Board has appropriate Policies in place, which are reviewed annually, to outline, minimise and manage all major risks to the Organisation and observes the methods and principles in the Charities SORP.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07384409 (England and Wales)

Registered Charity number

1142171

Registered office

The Bridge
Chaseside
Bournemouth
Dorset
BH7 7BX

Access Dorset Limited

Report of the Trustees
for the Year Ended 30 September 2023

Trustees

L M Brooks
M D Hurst (resigned 24.1.23)
C L King
D L Oakley (deceased 8.5.23)
A E Simpson
A S Bule
R D Picken (resigned 20.6.23)
Ms A Hartland (appointed 22.9.23)
I Hamilton (appointed 22.9.23)
Mrs P Hamilton (appointed 22.9.23)
E Down (appointed 20.6.23)

Company Secretary

Independent Examiner

Leighton John Barnes FCCA
LJB Chartered Certified Accountants
Tax & Business Advisors
864 Christchurch Road
Bournemouth
Dorset
BH7 6DQ

Bankers

HSBC Plc, 15 High Street, Christchurch, Dorset BH23 1AF

Senior Management

Jonathan Waddington-Jones - Chief Executive Officer

Approved by order of the board of trustees on 21 May 2024 and signed on its behalf by:

A E Simpson - Trustee

Independent examiner's report to the trustees of Access Dorset Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Leighton John Barnes FCCA

LJB Chartered Certified Accountants
Tax & Business Advisors
864 Christchurch Road
Bournemouth
Dorset
BH7 6DQ

21 May 2024

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted funds £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	147,298	-	147,298	136,112
Charitable activities	5				
Support for disabled people, older people and carers		20,703	-	20,703	25,549
Other trading activities	3	5,182	-	5,182	3,082
Investment income	4	1,150	-	1,150	58
Total		<u>174,333</u>	<u>-</u>	<u>174,333</u>	<u>164,801</u>
EXPENDITURE ON					
Raising funds	6	4,830	-	4,830	1,971
Charitable activities	7				
Support for disabled people, older people and carers		<u>126,019</u>	<u>73,552</u>	<u>199,571</u>	<u>203,552</u>
Total		<u>130,849</u>	<u>73,552</u>	<u>204,401</u>	<u>205,523</u>
NET INCOME/(EXPENDITURE)		43,484	(73,552)	(30,068)	(40,722)
RECONCILIATION OF FUNDS					
Total funds brought forward		58,743	111,641	170,384	211,106
TOTAL FUNDS CARRIED FORWARD		<u><u>102,227</u></u>	<u><u>38,089</u></u>	<u><u>140,316</u></u>	<u><u>170,384</u></u>

	Notes	Unrestricted funds £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	11	6,457	-	6,457	26,483
CURRENT ASSETS					
Debtors	12	5,329	-	5,329	7,702
Cash at bank and in hand		95,333	38,089	133,422	139,284
		<u>100,662</u>	<u>38,089</u>	<u>138,751</u>	<u>146,986</u>
CREDITORS					
Amounts falling due within one year	13	(4,892)	-	(4,892)	(3,085)
NET CURRENT ASSETS		<u>95,770</u>	<u>38,089</u>	<u>133,859</u>	<u>143,901</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,227</u>	<u>38,089</u>	<u>140,316</u>	<u>170,384</u>
NET ASSETS		<u>102,227</u>	<u>38,089</u>	<u>140,316</u>	<u>170,384</u>
FUNDS	14				
Unrestricted funds:					
General fund				37,133	54,952
Designated fund				65,094	3,791
				<u>102,227</u>	<u>58,743</u>
Restricted funds:					
Restricted fund				38,089	111,641
TOTAL FUNDS				<u>140,316</u>	<u>170,384</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Access Dorset Limited

Balance Sheet - continued

30 September 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2024 and were signed on its behalf by:

A E Simpson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the Trustee's annual report for more information about their contribution.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to charitable activities, any costs related to other income methods are deemed to be immaterial.

Governance costs

Those costs incurred to meet the statutory and constitutional requirements of the charitable company. These are now shown as part of support costs due to the new reporting regulations.

1. ACCOUNTING POLICIES - continued

Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- in accordance with the property
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash held in no notice bank accounts.

Creditors and provisions

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

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

2. DONATIONS AND LEGACIES

Grants & donations by project	30.09.23 Unrestricted funds £	30.09.23 Restricted funds £	30.09.23 Total funds £	30.09.22 Total funds £
<u>033 - Grow</u>				
Dorset Community Fund	7,699	-	7,699	-
Peoples Health Trust	7,271	-	7,271	-
BH Live	200	-	200	-
<u>038 - Build</u>				
Dorset Community Fund	12,680	-	12,680	-
Peoples Health Trust	7,271	-	7,271	-
JP Morgan	1,000	-	1,000	-
Car Wash	95	-	95	-
<u>040 - Cook</u>				
Dorset Community Fund	7,699	-	7,699	-
Peoples Health Trust	7,272	-	7,272	-
<u>General Core Income</u>				
Lloyds Bank Foundation	27,250	-	27,250	25,000
DOTS Disability	58,764	-	58,764	31,900
Other	10,000	-	10,000	5,431
<u>Help Through Crisis</u>				
Nationwide Community Awards	-	-	-	37,002
The Big Lottery Fund	-	-	-	-
<u>Activities Program</u>				
Peoples Health Trust	-	-	-	13,678
DCF Neighbourhood Fund	-	-	-	4,985
DCF Living Legacy Fund	-	-	-	3,700
CIL Neighbourhood Levy	-	-	-	2,200
Arnold Clark	-	-	-	1,000
McCarthy & Stone	-	-	-	500
Lucy Blanc	-	-	-	100
Lloyds Bank Enterprise Project	-	-	-	-
Talbot Village Trust	-	-	-	-
	<hr/> 147,201	<hr/> -	<hr/> 147,201	<hr/> 125,496
 General grants & donations	 97	 -	 97	 10,616
	<hr/> 147,298	<hr/> -	<hr/> 147,298	<hr/> 136,112
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3. OTHER TRADING ACTIVITIES

	30.09.23 Unrestricted funds £	30.09.23 Restricted funds £	30.09.23 Total funds £	30.09.22 Total funds £
Sales of Goods				
038 - Build	599	-	599	9
Cafe income				
031 - Enterprising Projects	4,583	-	4,583	3,073
	<u>5,182</u>	<u>-</u>	<u>5,182</u>	<u>3,082</u>

4. INVESTMENT INCOME

	30.09.23 Unrestricted funds £	30.09.23 Restricted funds £	30.09.23 Total funds £	30.09.22 Total funds £
Bank interest				
General	1,150	-	1,150	58
	<u>1,150</u>	<u>-</u>	<u>1,150</u>	<u>58</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	30.09.23 Unrestricted funds £	30.09.23 Restricted funds £	30.09.23 Total funds £	30.09.22 Total funds £
Provision of Support services				
<u>035 - Social Events</u>				
Open Mic Night	-	-	-	58
<u>040 - Cook</u>				
Cooking class	718	-	718	40
<u>041 Performing Arts</u>				
Drama class	1,073	-	1,073	580
Double Act	-	-	-	2,249
Panto	420	-	420	-
<u>042 - Art</u>				
Art Class	2,812	-	2,812	1,910
<u>043 - Exercise</u>				
Exercise class	-	-	-	100
<u>General</u>				
Room hire	1,200	-	1,200	1,200
<u>029 - Room Hire</u>				
Room hire	14,480	-	14,480	10,182
	<hr/>	<hr/>	<hr/>	<hr/>
	20,703	-	20,703	16,319
 Local Authority Service Contracts				
<u>015 - Police Consultation Service</u>				
Dorset Police	-	-	-	9,230
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	9,230
	<hr/>	<hr/>	<hr/>	<hr/>
	20,703	-	20,703	25,549
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. RAISING FUNDS

Other trading activities

	30.09.23 Unrestricted funds £	30.09.23 Restricted funds £	30.09.23 Total funds £	30.09.22 Total funds £
Cafe purchases				
031 - Enterprising Projects	4,830	-	4,830	1,971
	<u>4,830</u>	<u>-</u>	<u>4,830</u>	<u>1,971</u>

7. CHARITABLE ACTIVITIES COSTS**Support for disabled people, older people
and carers**

	30.09.23 Unrestricted funds £	30.09.23 Restricted funds £	30.09.23 Total funds £	30.09.22 Total funds £
Grants to Individuals				
HTC Emergency Support	4,404	-	4,404	6,173
Build & Support	-	1,220	1,220	6,457
	<hr/> 4,404	<hr/> 1,220	<hr/> 5,624	<hr/> 12,630
Other costs				
Staff salaries	56,300	71,553	127,853	127,862
NI contributions	5,143	-	5,143	5,719
Pensions	3,805	-	3,805	3,784
Staff expenses	241	-	241	15
Volunteer expenses	381	117	498	372
Training	-	-	-	608
Rates	-	-	-	114
Rent, room hire & storage	1,858	-	1,858	1,858
Telephone	2,151	-	2,151	3,296
Print, post & stationery	1,812	-	1,812	1,290
Light & heat	4,108	-	4,108	1,364
Computers & I.T.	1,628	507	2,135	2,336
Repairs & renewals	5,596	155	5,751	8,461
Insurance	2,046	-	2,046	2,114
Consultancy fees	2,440	-	2,440	850
Sessional workers	2,141	-	2,141	1,829
Hospitality	425	-	425	157
Cleaning and laundry	8,324	-	8,324	-
Sundry	268	-	268	4,944
Depreciation	20,026	-	20,026	20,507
	<hr/> 118,693	<hr/> 72,332	<hr/> 191,025	<hr/> 187,480
Governance				
Accountancy fees	1,248	-	1,248	1,218
Legal & professional fees	275	-	275	308
Bank charges	146	-	146	135
Admin & secretarial	254	-	254	287
Insurance & bookkeepers fees	999	-	999	1,494
	<hr/> 2,922	<hr/> -	<hr/> 2,922	<hr/> 3,442
	<hr/> 126,019	<hr/> 73,552	<hr/> 199,571	<hr/> 203,552

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

8. NET INCOME/(EXPENDITURE)

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

	30.9.23 £	30.9.22 £
Depreciation - owned assets	20,026	20,507

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	111,549	24,563	136,112
Charitable activities			
Support for disabled people, older people and carers	25,549	-	25,549
Other trading activities	3,082	-	3,082
Investment income	58	-	58
Total	140,238	24,563	164,801
EXPENDITURE ON			
Raising funds	1,971	-	1,971
Charitable activities			
Support for disabled people, older people and carers	125,104	78,448	203,552
Total	127,075	78,448	205,523
NET INCOME/(EXPENDITURE)	13,163	(53,885)	(40,722)
RECONCILIATION OF FUNDS			
Total funds brought forward	45,580	165,526	211,106

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	58,743	111,641	170,384

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 October 2022 and 30 September 2023	99,034	15,126	13,308	127,468
DEPRECIATION				
At 1 October 2022	79,990	8,658	12,337	100,985
Charge for year	18,412	1,294	320	20,026
At 30 September 2023	98,402	9,952	12,657	121,011
NET BOOK VALUE				
At 30 September 2023	632	5,174	651	6,457
At 30 September 2022	19,044	6,468	971	26,483

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade debtors	437	4,941
Other debtors	892	861
Accrued income	4,000	1,900
	5,329	7,702

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	-	1
Social security and other taxes	1,834	1,884
Accrued expenses	3,058	1,200
	<u>4,892</u>	<u>3,085</u>

14. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	54,952	(17,819)	37,133
Designated fund	3,791	61,303	65,094
	<u>58,743</u>	<u>43,484</u>	<u>102,227</u>
Restricted funds			
Restricted fund	111,641	(73,552)	38,089
	<u>170,384</u>	<u>(30,068)</u>	<u>140,316</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,448	(20,267)	(17,819)
Designated fund	171,885	(110,582)	61,303
	<u>174,333</u>	<u>(130,849)</u>	<u>43,484</u>
Restricted funds			
Restricted fund	-	(73,552)	(73,552)
	<u>174,333</u>	<u>(204,401)</u>	<u>(30,068)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	63,601	(8,649)	54,952
Designated fund	(18,021)	21,812	3,791
	<hr/> 45,580	<hr/> 13,163	<hr/> 58,743
Restricted funds			
Restricted fund	165,526	(53,885)	111,641
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> 211,106	<hr/> <hr/> (40,722)	<hr/> <hr/> 170,384

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,873	(20,522)	(8,649)
Designated fund	128,365	(106,553)	21,812
	<hr/> 140,238	<hr/> (127,075)	<hr/> 13,163
Restricted funds			
Restricted fund	24,563	(78,448)	(53,885)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> 164,801	<hr/> <hr/> (205,523)	<hr/> <hr/> (40,722)

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	63,601	(26,468)	37,133
Designated fund	(18,021)	83,115	65,094
	<hr/> 45,580	<hr/> 56,647	<hr/> 102,227
Restricted funds			
Restricted fund	165,526	(127,437)	38,089
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> 211,106	<hr/> <hr/> (70,790)	<hr/> <hr/> 140,316

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,321	(40,789)	(26,468)
Designated fund	300,250	(217,135)	83,115
	<hr/>	<hr/>	<hr/>
	314,571	(257,924)	56,647
Restricted funds			
Restricted fund	24,563	(152,000)	(127,437)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	339,134	(409,924)	(70,790)

15. RELATED PARTY DISCLOSURES

AE Simpson, LM Brooks, CL King, Trustees and J Waddington-Jones, CEO, are also directors of DOTS Disability Community Interest Company.

16. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by the Board of Trustees.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	3
Donations	97	10,615
Grants	147,200	125,494
	<hr/>	<hr/>
	147,298	136,112
Other trading activities		
Sale of goods	599	9
Cafe income	4,583	3,073
	<hr/>	<hr/>
	5,182	3,082
Investment income		
Deposit account interest	1,150	58
Charitable activities		
Provision of support services	5,023	14,167
Room hire	15,680	11,382
	<hr/>	<hr/>
	20,703	25,549
	<hr/>	<hr/>
Total incoming resources	174,333	164,801
EXPENDITURE		
Other trading activities		
Cafe expenditure	4,830	1,971
Charitable activities		
Staff salaries	127,853	127,862
NI contributions	5,143	5,719
Pensions	3,805	3,784
Staff expenses	241	15
Volunteer expenses	498	372
Training costs	-	608
Rates	-	114
Rent, room hire and storage	1,858	1,858
Telephone	2,151	3,296
Print, postage and stationery	1,812	1,290
Light & heat	4,108	1,364
Computers & I.T.	2,135	2,336
Carried forward	149,604	148,618

Access Dorset Limited

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
Charitable activities		
Brought forward	149,604	148,618
Repairs and renewals	5,751	8,461
Insurance	2,046	2,114
Consultancy fees	2,440	850
Hospitality costs	425	157
Sessional workers	2,141	1,829
Laundry and cleaning	8,324	-
Sundry	268	4,944
Improvements to property	18,412	18,412
Fixtures and fittings	1,294	478
Computer equipment	320	1,617
Grants to individuals	5,624	12,630
	<hr/>	<hr/>
	196,649	200,110
 Support costs		
Governance costs		
Accountancy fees	1,248	1,218
Bank charges	146	135
Legal & professional	275	308
Insurance and bookkeeper fees	999	1,494
Human resources	254	287
	<hr/>	<hr/>
	2,922	3,442
	<hr/>	<hr/>
Total resources expended	204,401	205,523
	<hr/>	<hr/>
Net expenditure	<hr/> <hr/> (30,068)	<hr/> <hr/> (40,722)