

WEST HOWE COMMUNITY ENTERPRISES

England & Wales · Charity number 1157732

Details

Other names WHCE

Status Registered

Legal form Charitable company

Company number [07715127](#)

Registered 2014-07-07

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

Contact

Address 32 Cunningham Crescent
Bournemouth
BH11 8DU

Phone 01202570077

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Website www.westhowe.net

Activities

Objects: OBJECT 1-URBAN OR RURAL REGENERATION:THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL ANDECONOMIC DEPRIVATION (AND IN PARTICULAR IN WEST HOWE, BOURNEMOUTH) BY ALL OR ANY OF THE FOLLOWING MEANS:(A)THE RELIEF OF FINANCIAL HARDSHIP:(B)THE RELIEF OF UNEMPLOYMENT:(C)THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE,AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE:(D)THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY INORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIALOR OTHER CHARITABLE NEED THROUGH HELP: (I) IN SETTING UP THEIR OWN BUSINESS, OR (II) TO EXISTINGBUSINESSES:(E)THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS,AND /OR LAND FOR USE ON FAVOURABLE TERMS:(G)THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES:(I)THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH,AGE,INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OFSUCH FACILITIES:(J)THE PROTECTION OR CONSERVATION OF THE ENVIRONMENT:(K)THE PROVISION OF PUBLIC HEALTH FACILITIES AND CHILDCARE:(L)THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME:(M)SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENTOF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES.OBJECT 2 - COMMUNITY CAPACITY BUILDINGTO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY OR SOCIALLY AND ECONOMICALLYDISADVANTAGED COMMUNITY OF WEST HOWE IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELPMEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.OBJECT 3 – SOCIAL INCLUSIONTO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLYEXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TOINTEGRATE INTO SOCIETY.BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY ANDECONOMICALLY DEPRIVED COMMUNITY.OBJECT 4 – RECYCLINGA) THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT BY THE PROMOTION OFWASTE REDUCTION, RE-USE, RECLAMATION, RECYCLING, USE OF RECYCLED PRODUCTS AND THE USE OF SURPLUS;B) THE RELIEF OF FINANCIAL HARDSHIP BY THE RECYCLING AND PROVISION OF FURNITURE, CLOTHES AND OTHERHOUSEHOLD ITEMS.

Activities: To develop capacity and skills of the members of socially and economically disadvantaged community of West Howe. Creating opportunities, the advancement of education, training, particularly among unemployed people, providing people with work experience. Providing activities promote social inclusion for the public benefit by preventing people from becoming socially excluded. Promotion of recycling.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN PARTICULAR IN WEST HOWE, BOURNEMOUTH
- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£213,001	£192,390	-	-
2024-06-30	£203,802	£186,788	-	-
2023-06-30	£154,175	£142,074	-	-
2022-06-30	£65,063	£104,631	-	-
2021-06-30	£123,917	£152,007	-	-

Trustees

Name	Role	Appointed
Paul Iggulden	Chair	2016-02-09
Gemma Louise Clark		2025-11-27
JAUQUILINE GRABOWSKI		2013-08-04
Jane Kelly		2018-05-25
Patricia Neilson		2022-11-01

WEST HOWE COMMUNITY ENTERPRISES

England & Wales - Charity number 1157732

Accounts

Charity Registration No. 1157732

Company Registration No. 07715127 (England and Wales)

WEST HOWE COMMUNITY ENTERPRISES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025



10 Bridge Street
Christchurch
Dorset
BH23 1EF

WEST HOWE COMMUNITY ENTERPRISES

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WEST HOWE COMMUNITY ENTERPRISES

COMPANY INFORMATION

Trustees J Grabowski
Mr P Iggulden
J Kelly
P Neilson
Mrs G Clark (Appointed 27 November 2025)

Charity number 1157732

Company number 07715127

Registered office 32 Cunningham Crescent
Bournemouth
Dorset
United Kingdom
BH11 8DU

Independent examiner TC Group
10 Bridge Street
Christchurch
Dorset
BH23 1EF

WEST HOWE COMMUNITY ENTERPRISES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The year 2024–2025 has seen some changes within our established team, with a few members moving on to new opportunities. While transitions can be challenging, it's encouraging to witness the growth and development of our team members as they take on exciting new challenges. For a period, we were fortunate to have a full team in place, and we remain committed to nurturing talent within WHCE.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To develop capacity and skills of the members of socially and economically disadvantaged community of West Howe.

Creating opportunities, the advancement of education and training, particularly among unemployed people, providing people with work experience.

Providing activities which promote social inclusion for the public benefit by preventing people from becoming socially excluded.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The principal activity of the company is the operation of a charity shop and management of a community social centre to improve communications in the area of West Howe and make it a better place to live. To improve the quality of life for people in West Howe through creating opportunities for them to give, connect with each other, be active, learn something new and be confident in themselves and the wider community.

WEST HOWE COMMUNITY ENTERPRISES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance

Significant activities and achievements against objectives

We continue to receive valuable support from local funders, including the Dorset Community Foundation, whose contributions help sustain our work. In addition, we maintain strong partnerships with a range of organisations, which play a vital role in delivering services and opportunities to the community, they include:

- WHCE Annual Report Arts by The Sea (BCP)
- Citizens Advice
- The Dogs Trust
- Crescent View Preschool
- Primary Care Trust
- Livewell Dorset
- Community Action Network (CAN)
- Poole Communities Trust (PCT)
- SGN (Formerly Sovereign)
- Skills and Learning
- RCA Cheerleading
- Andys Man club
- The Parks Foundation
- The Friendly Food Club

We have also welcomed new partners to the Brown:

- We are With You
- Catch 22
- CAM Boxing
- Access to Food Partnership

WEST HOWE COMMUNITY ENTERPRISES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Headline numbers for 2024-2025

- c15,000 attendees welcomed to the Centre
- 3,624 visits to the community fridge
- Nearly 800 children joined in with boxing activities
- 540 attendances by men at their own weekly Men's Group

Some highlights of the year

Our Community Cooking sessions have continued to go from strength to strength. Nicola, our Community Cook, has grown in confidence and now proactively organises workshops and events that bring people together to connect through preparing, cooking, and sharing meals. These sessions have included afterschool groups, a men's group, and collaborative work with SNG to give back by delivering meals to residents of local supported housing—further strengthening community connections and outreach. Nicola's enthusiasm and commitment have played a key role in making these sessions a welcoming and inclusive space for all, helping participants to take notice of the joy in shared food experiences, keep learning new cooking skills, and be active in their community. Together, these elements promote wellbeing and build lasting relationships

When Tesh joined the team, she continued the excellent work that Jessie had established in supporting our volunteers, helping them to connect with one another and feel valued in their roles. She ensured that a robust and supportive volunteer programme remained in place, promoting consistency, morale, and opportunities to keep learning and grow within the team. Shortly after, we experienced the departure of our Fridge Coordinator. However, thanks to the incredible dedication and commitment of our fridge volunteers, the Community Fridge has continued to operate successfully giving food to residents that would otherwise have gone to landfill. Their efforts have helped people take notice of the importance of reducing waste and supporting one another, ensuring this vital service remains a reliable and valued resource within the community. Through their ongoing involvement, volunteers continue to be active in making a positive difference.

Fundraising activities

The Shop continues to operate three days a week and receives a steady stream of donations, ensuring it remains well stocked. We're pleased to report that the shop team—including both staff and volunteers—has remained consistent from the previous year. This continuity reflects a strong sense of stability and commitment, which contributes greatly to the shop's ongoing success.

The Café remains a key area for development. Over the past year, our cook experienced a period of ill health, during which a couple of dedicated volunteers stepped up to cover shifts—demonstrating the strength and resilience of our team. In recent months, the Charity Manager has been working with Locality to develop a more robust and sustainable Café offering. We look forward to reporting more positive progress soon.

We are delighted to have secured further funding from The National Lottery for the next five years. This support enables us to keep learning and growing as an organisation, with two years of full funding followed by three years of tapered support—providing a strong foundation for continued development. In partnership with Locality, we have developed a comprehensive five-year business plan that outlines future operational and staffing models. This collaborative effort has helped us connect with strategic partners and was instrumental in securing the recent funding. However, its success is closely tied to the progress of the Community Asset Transfer (CAT) for the Henry Brown Centre, which continues to move forward—albeit slowly. The business plan also highlights the need for capital funding to upgrade and develop the Henry Brown Centre, ensuring it meets the needs of both the community and the Charity. This is an incredibly exciting time for WHCE, and we are moving forward with bold ambition to realise our vision for the Centre as a thriving, inclusive community hub where people can be active, give their time and skills, and take notice of the positive changes happening around them. We also acknowledge that Board recruitment has not yet been completed. However, steps have been taken to initiate this process, and we are confident that the Board will be strengthened in the coming year—further enhancing our ability to connect and lead with purpose.

WEST HOWE COMMUNITY ENTERPRISES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Financial review

Total income for the year has increased to £213,001 (2024 - £203,802) and the total expenditure for the year has increased to £192,390 (2024 - £186,788) giving the charity a surplus of £20,611 (2024 - £17,014). This has resulted in unrestricted funds of £58,996 (2024 - £42,063) and restricted funds of £108,901 (2024 - £105,223) at the year end.

Going concern

Further funding from The National Lottery has been secured for the next five years. Alongside other funding, the trustees are confident the charity will continue as a going concern,

Reserves policy

The trustees aim to maintain £40,000 of unrestricted funds as a reserve to cover expenditure in case of an unexpected fall in income. At the year end, the charity had free reserves of £56,352 (2024: £38,434). Free reserves are defined as unrestricted reserves less any fixed assets.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Grabowski

Mr P Iggulden

J Kelly

L G Spearpoint

(Resigned 24 November 2025)

P Neilson

Mrs G Clark

(Appointed 27 November 2025)

Recruitment and appointment of trustees

New trustees will be appointed by the existing trustees. The induction process will involve the new trustees receiving a copy of our governing deed and a copy of The Charity Commissions Guidance "The Essential Trustee - What you need to know" and "Charities and Public Benefit".

Small Company Provisions

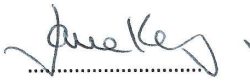
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

WEST HOWE COMMUNITY ENTERPRISES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees' report was approved by the Board of Trustees.



J Kelly
Trustee

Date: 18/3/26

WEST HOWE COMMUNITY ENTERPRISES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST HOWE COMMUNITY ENTERPRISES

I report to the trustees on my examination of the financial statements of West Howe Community Enterprises (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

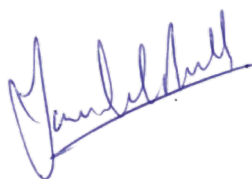
Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**I M Rodd BSc FCA FCCA
TC Group**



10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 19 March 2026.....

WEST HOWE COMMUNITY ENTERPRISES

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	2,820	139,979	142,799	8,507	133,958	142,465
Other trading activities	4	68,968	-	68,968	61,337	-	61,337
Investments	5	1,234	-	1,234	-	-	-
Total income		<u>73,022</u>	<u>139,979</u>	<u>213,001</u>	<u>69,844</u>	<u>133,958</u>	<u>203,802</u>
Expenditure on:							
Raising funds	6	3,568	-	3,568	7,513	-	7,513
Charitable activities	7	51,556	137,266	188,822	59,603	119,672	179,275
Total expenditure		<u>55,124</u>	<u>137,266</u>	<u>192,390</u>	<u>67,116</u>	<u>119,672</u>	<u>186,788</u>
Net income		17,898	2,713	20,611	2,728	14,286	17,014
Transfers between funds		(965)	965	-	(713)	713	-
Net movement in funds	9	16,933	3,678	20,611	2,015	14,999	17,014
Reconciliation of funds:							
Fund balances at 1 July 2024		42,063	105,223	147,286	40,048	90,224	130,272
Fund balances at 30 June 2025		<u>58,996</u>	<u>108,901</u>	<u>167,897</u>	<u>42,063</u>	<u>105,223</u>	<u>147,286</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST HOWE COMMUNITY ENTERPRISES

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		2,644		3,629
Current assets					
Debtors	14	76,884		60,484	
Cash at bank and in hand		97,258		88,973	
		<u>174,142</u>		<u>149,457</u>	
Creditors: amounts falling due within one year	15	<u>(8,889)</u>		<u>(5,800)</u>	
Net current assets			<u>165,253</u>		<u>143,657</u>
Total assets less current liabilities			<u><u>167,897</u></u>		<u><u>147,286</u></u>
The funds of the charity					
Restricted income funds	17		108,901		105,223
Unrestricted funds	18		58,996		42,063
			<u>167,897</u>		<u>147,286</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 18/3/26.



J Kelly
Trustee

Company registration number 07715127 (England and Wales)

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

West Howe Community Enterprises is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Cunningham Crescent, Bournemouth, Dorset, BH11 8DU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,820	-	2,820	8,507	-	8,507
Grants	-	139,979	139,979	-	133,958	133,958
	<u>2,820</u>	<u>139,979</u>	<u>142,799</u>	<u>8,507</u>	<u>133,958</u>	<u>142,465</u>
Grants						
The National Lottery	-	117,323	117,323	-	119,310	119,310
DCF BCP	-	15,156	15,156	-	11,090	11,090
Talbot Village Trust	-	2,500	2,500	-	-	-
Sovereign Housing Association	-	5,000	5,000	-	-	-
Dorset PCC	-	-	-	-	3,058	3,058
GroundWork	-	-	-	-	500	500
	<u>-</u>	<u>139,979</u>	<u>139,979</u>	<u>-</u>	<u>133,958</u>	<u>133,958</u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	33,504	29,748
Venue hire income	8,561	9,485
Cafe income	8,629	16,043
Other income	18,274	6,061
	<u> </u>	<u> </u>
Other trading activities	68,968	61,337
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,234	-
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	3,568	7,513
	<u> </u>	<u> </u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 Expenditure on charitable activities

	Community centre 2025 £	Community centre 2024 £
Direct costs		
Staff costs	136,998	136,556
Depreciation and impairment	1,446	1,331
Establishment costs	21,645	12,589
Repairs and maintenance	1,898	4,053
Computer software	332	500
Subscriptions	3,179	2,541
Staff training	1,960	189
Travel	330	384
Telephone	3,058	3,108
Postage and stationery	1,346	1,087
Sundries	11,053	11,689
	<u>183,245</u>	<u>174,027</u>
Share of support and governance costs (see note 8)		
Support	198	451
Governance	5,379	4,797
	<u>188,822</u>	<u>179,275</u>
Analysis by fund		
Unrestricted funds	51,556	59,603
Restricted funds	137,266	119,672
	<u>188,822</u>	<u>179,275</u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Interest, fees and charges	198	451
Governance costs	5,379	4,797
	<u>5,577</u>	<u>5,248</u>
Analysed between:		
Community centre	5,577	5,248
	<u>5,577</u>	<u>5,248</u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,400	2,142
Depreciation of owned tangible fixed assets	1,446	1,331
	<u>2,400</u>	<u>1,331</u>

10 Trustees

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Head count	9	8
	<u>9</u>	<u>8</u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

11 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	129,209	129,584
Social security costs	4,707	4,586
Other pension costs	3,082	2,386
	<u>136,998</u>	<u>136,556</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	<u>39,166</u>	<u>42,735</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 July 2024	5,145	1,291	6,436
Additions	461	-	461
	<hr/>	<hr/>	<hr/>
At 30 June 2025	5,606	1,291	6,897
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 July 2024	1,607	1,200	2,807
Depreciation charged in the year	1,401	45	1,446
	<hr/>	<hr/>	<hr/>
At 30 June 2025	3,008	1,245	4,253
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 30 June 2025	2,598	46	2,644
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2024	3,538	91	3,629
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,745	2,306
Other debtors	66,592	50,730
Prepayments and accrued income	7,547	7,448
	<hr/>	<hr/>
	76,884	60,484
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	42	68
Trade creditors	4,353	1,092
Other creditors	520	594
Accruals and deferred income	3,974	4,046
	<hr/>	<hr/>
	8,889	5,800
	<hr/> <hr/>	<hr/> <hr/>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,082	2,386
	<u>3,082</u>	<u>2,386</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
BBC Skills	2,369	-	(2,669)	300	-
BCP Community Funds	183	-	(168)	-	15
BCP Defibrillator	90	-	-	-	90
Charities Aid Foundation	1,981	-	(765)	-	1,216
Cinema	3,644	-	(1,187)	-	2,457
DCF - BCP Food and Energy Support	-	15,156	(13,596)	-	1,560
DCF - BCP Thriving Communities	1,685	-	(1,463)	-	222
GroundWork	500	-	(253)	-	247
Operation Relentless 2023	-	-	(90)	90	-
Reaching Communities	74,744	117,323	(98,961)	-	93,106
Reaching Communities - Fridge Co Ord	18,532	-	(10,287)	-	8,245
Sovereign Housing	611	5,000	(4,752)	-	859
Talbot Village Trust	-	2,500	(3,075)	575	-
Wheelie Inspired Project	884	-	-	-	884
	<u>105,223</u>	<u>139,979</u>	<u>(137,266)</u>	<u>965</u>	<u>108,901</u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

17 Restricted funds	(Continued)				
Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
BBC Skills	2,369	-	-	-	2,369
BCP Community Funds	612	-	(429)	-	183
BCP Defibrillator	90	-	-	-	90
Bournemouth 2026	17	-	(18)	1	-
Charities Aid Foundation	2,952	-	(971)	-	1,981
Cinema	3,910	-	(266)	-	3,644
DCF - BCP Food and Energy Support	-	9,290	(9,787)	497	-
DCF - BCP Thriving Communities	-	1,800	(115)	-	1,685
DCF Neighbourhood Fund	4,250	-	(4,465)	215	-
Dorset Community Foundation	239	-	(239)	-	-
Dorset Council	50	-	(50)	-	-
GroundWork	-	500	-	-	500
Operation Relentless 2023	-	3,058	(3,058)	-	-
Reaching Communities	73,766	99,314	(98,336)	-	74,744
Reaching Communities - Fridge Co Ord	-	19,996	(1,464)	-	18,532
Sovereign Housing	1,085	-	(474)	-	611
Wheelie Inspired Project	884	-	-	-	884
	<u>90,224</u>	<u>133,958</u>	<u>119,672</u>	<u>713</u>	<u>105,223</u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

17 Restricted funds

(Continued)

The specific purposes for which the funds are to be applied are as follows:

- BBC Skills fund is part of the West Howe Regeneration Partnership agreement
- BCP Community Fund - for community fridge project supplies
- BCP Defibrillator - to fund the purchase of a defibrillator and associated costs
- Charities Aid Foundation - for the delivery of mental health sessions
- Cinema - restricted for community cinema activities and associated costs.
- DCF BCP Food and Energy Support - to fund Community Cook sessions offering cooking tuition
- DCF BCP Thriving Communities - to fund redecoration costs
- GroundWork - to fund work with children/families linked to food
- Operation Relentless 2023 - to fund installation of CCTV
- Reaching Communities - to cover salary and some governance costs for the charity
- Reaching Communities - Fridge Co Ord - to fund a 2 year fixed contract for a part time Fridge Co Ordinator
- Sovereign Housing - Local initiative to support entry courses to improve skills and increase independence in the West Howe area
- Talbot Village Trust - to fund building surveys as part of West Howe Community Enterprises' CAT Phase 2 process
- Wheelie Inspired Project - restricted for the community bike scheme

Descriptions for comparative purposes only

- Bournemouth 2026 - for the provision of youth club services
- DCF Neighbourhood Fund - to fund the community fridge project
- Dorset Community Foundation - to fund support for projects for those affected by the Covid pandemic
- Dorset Council - for purchase of fridges and freezers

Transfers between funds

Transfers have been made from the general fund to restricted funds to cover any overspend in the year

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	42,063	73,022	(55,124)	(965)	58,996
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	40,048	69,844	(67,116)	(713)	42,063
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	2,644	-	2,644
Current assets/(liabilities)	56,352	108,901	165,253
	<u>58,996</u>	<u>108,901</u>	<u>167,897</u>
	<u><u>58,996</u></u>	<u><u>108,901</u></u>	<u><u>167,897</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Tangible assets	3,629	-	3,629
Current assets/(liabilities)	38,434	105,223	143,657
	<u>42,063</u>	<u>105,223</u>	<u>147,286</u>
	<u><u>42,063</u></u>	<u><u>105,223</u></u>	<u><u>147,286</u></u>

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	7,000	7,000
Between two and five years	20,147	27,417
	<u>27,147</u>	<u>34,417</u>
	<u><u>27,147</u></u>	<u><u>34,417</u></u>

£7,000 in relation to lease payments is recognised as an expense in the Statement of Financial Activity in this financial year.

WEST HOWE COMMUNITY ENTERPRISES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

21 Related party transactions

Transactions with related parties

In the year ended 30 June 2025, Fernheath Play, whose board of trustees shared common trustees with West Howe Community Enterprises, paid £274 (2024: £nil) to West Howe Community Enterprises, in management charges.

Document Activity Report

Document Sent

Wed, 25 Mar 2026 13:11:10 GMT

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WEST HOWE COMMUNITY ENTERPRISES

England & Wales - Charity number 1157732

Accounts

REGISTERED COMPANY NUMBER: 07715127 (England and Wales)
REGISTERED CHARITY NUMBER: 1157732

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
West Howe Community Enterprises**

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

West Howe Community Enterprises

**Contents of the Financial Statements
for the Year Ended 30 June 2024**

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 20

West Howe Community Enterprises (Registered number: 07715127)

**Report of the Trustees
for the Year Ended 30 June 2024**

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 June 2024. 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).

The year 2023-2024 has been exciting in many ways. During the year we've had a full staff team. Not only have we recruited to a full complement but have also secured additional funding during the year to enable recruitment of a Fridge Coordinator.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To develop capacity and skills of the members of socially and economically disadvantaged community of West Howe.

Creating opportunities, the advancement of education and training, particularly among unemployed people, providing people with work experience.

Providing activities which promote social inclusion for the public benefit by preventing people from becoming socially excluded.

Principal Activity

The principal activity of the company is the operation of a charity shop and management of a community social centre to improve communications in the area of West Howe and make it a better place to live. To improve the quality of life for people in West Howe through creating opportunities for them to give, connect with each other, be active, learn something new and be confident in themselves and the wider community.

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit.

West Howe Community Enterprises (Registered number: 07715127)

**Report of the Trustees
for the Year Ended 30 June 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We continue to work with and through a number of partners to further our aims and improve the wellbeing of the community:

Arts by The Sea (BCP)
Citizens Advice
The Dogs Trust
Crescent View Preschool
North Bournemouth Primary Care Trust
Livewell Dorset
Community Action Network (CAN)
Poole Communities Trust (PCT)
Bournemouth University (BU)
B&P College
SGN (Formerly Sovereign)
Skills and Learning
ISMAA Karate
RCA Cheerleading
Andys Man club
The Parks Foundation
BHLive Active Aim Community

Headline numbers for 2023-2024

18,281 attendees in the Centre
227 people accessed support through the Citizens Advice Mobile Van
5,290 visits to the Community Fridge
193 people have attended various Craft sessions
693 adults and children have attended one off events at the Centre
292 Men have attended their own weekly Men's Group
65 families have got involved in Community Cooking sessions

Some highlights of the year

As a result of The Friendly Food Club delivering cooking activities last year, we have developed our own 'in house' cookery sessions delivered by our Community Cook Nicola Ellis. She delivered her first session for families. One mum was surprised to witness her son eating mushrooms for the first time and even enjoying them! Since then other groups within the Community have asked for sessions to be delivered for them, these include The Men's Groups, Over 55's and more family sessions in the holidays.

Jessie, our Community Development and Volunteer Manager has developed a robust volunteering programme. The aim is to give our volunteers the opportunity to develop skills and confidence whilst benefiting from the training WHCE can offer. Here's what some of the volunteers have said:

"Since coming I have built up my confidence and made some lovely friends. Met lots of nice people. Becoming a better person in myself. I am more confident and can speak to people. Before I didn't have a lot of confidence and didn't like going up to people to talk to them and now can go up to people and introduce myself."

"My proudest moment was being asked to be a Volunteer Rep. This means I am a volunteer team leader and offer peer support to other volunteers, particularly if they have questions or there is an issue affecting them."

"Being part of the community and working alongside the team of staff and volunteers at the Henry Brown has been a great experience for me. After 18yrs of not working because of my disability I have been accepted and helped, supported by everyone. Encouraged to learn new skills to further my education in life and to be able to support my community in many ways."

West Howe Community Enterprises (Registered number: 07715127)

**Report of the Trustees
for the Year Ended 30 June 2024**

"The way the charity is run means we will help people implement their ideas and there is support to do this."

"I've settled in as if I've always been here. My kids said I should have done it years and years ago. I just love it here, I'm so pleased."

Fundraising activities

In the past 12 months our Charity shop income has increased, the shop continues to open 3 days a week and receives donations, enabling regular rotation of stock. Tracy, Shop Manager, has a reliable group of volunteers and they join in with the activities in the Centre.

The Cafe is experiencing a quieter period. We are working with the community to ensure we deliver the right model in the future. Unfortunately, the main cooker in the Cafe area broke, we have just received some grant funding to replace this, and it is hoped that some of the events such as Sunday Lunch, Lunch Clubs will restart soon. The Cafe has generated an income of £16,042 over the past 12 months.

In the past 12 months we have increased our Venue Hire and the income generated for the same 12 months is £17,798. Our event income is just under £4,000.

Our current funding with TNL is now in its final year. We are working hard with the Board, staff group and our volunteers to ensure that our plans for the coming 5 years and beyond are sustainable. Our business planning will evidence not only the growth that has already taken place but also the future vision of WHCE and the Community it represents.

The Charity have been successful in the 1st phase of the Community Asset Transfer (CAT) of the building. Work is underway now to produce a Business Plan and negotiate with the local authority in Phase 2 of the CAT. This will coincide with the next potential round of TNL funding, so it is critical the Charity decides on the most appropriate model for the future of the Community of West Howe.

FINANCIAL REVIEW

Financial Position

Total income for the year has increased to £203,802 (2023 - £154,175) and the total expenditure for the year was £186,788 (2023 - £142,074) giving the charity a surplus of £17,014 (2023 - £12,101). This has resulted in unrestricted funds of £42,063 (2023 - £40,048) and restricted funds of £105,223 (2023 - £90,224) at the year end.

Reserves policy and going concern

The Trustees aim to maintain £40,000 of unrestricted funds as a reserve to cover expenditure in case of an unexpected fall in income. At the year end, the charity had free reserves (unrestricted reserves less fixed assets) of £38,434 (2023: £38,950).

Going concern

The trustees are aware that the National Lottery funding, which covers a large proportion of the wages cost, runs until June 2025 and further funding is not yet secured. However applications have been made and the outcome of this is expected soon. The trustees are optimistic that further funding will be secured.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees will be appointed by the existing trustees. The induction process will involve the new trustees receiving a copy of our governing deed and a copy of The Charity Commissions Guidance "The Essential Trustee - What you need to know" and "Charities and Public Benefit".

We recognise that the Board is holding some Trustee 'vacancies' and will recruit to reinforce the skills and knowledge in this next year.

West Howe Community Enterprises (Registered number: 07715127)

**Report of the Trustees
for the Year Ended 30 June 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07715127 (England and Wales)

Registered Charity number
1157732

Registered office
32 Cunningham Crescent
Bournemouth
Dorset
BH11 8DU

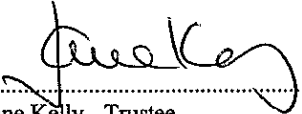
Trustees
Martyn Stanley Underhill (resigned 28.9.23)
Jacqueline Grabowski
Paul Iggulden
Jane Kelly
Sue Bickler (resigned 24.4.24)
Leonora Gabrielle Spearpoint
Patricia Neilson

Independent Examiner
I M Rodd BSc FCA FCCA
Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by order of the board of trustees on 27/2/25 and signed on its behalf by:


.....
Jane Kelly - Trustee

**Independent Examiner's Report to the Trustees of
West Howe Community Enterprises**

Independent examiner's report to the trustees of West Howe Community Enterprises ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

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

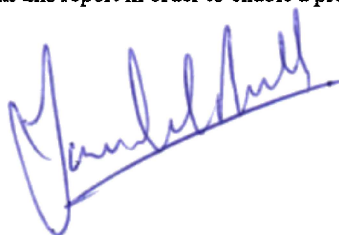
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date:18 March 2025.....

West Howe Community Enterprises

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	8,507	133,958	142,465	108,442
Other trading activities	4	61,337	-	61,337	45,733
Total		<u>69,844</u>	<u>133,958</u>	<u>203,802</u>	<u>154,175</u>
EXPENDITURE ON					
Raising funds	5	7,513	-	7,513	10,329
Charitable activities	6				
Community centre		59,603	119,672	179,275	131,745
Total		<u>67,116</u>	<u>119,672</u>	<u>186,788</u>	<u>142,074</u>
NET INCOME					
Transfers between funds	15	2,728 (713)	14,286 713	17,014 -	12,101 -
Net movement in funds		<u>2,015</u>	<u>14,999</u>	<u>17,014</u>	<u>12,101</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		40,048	90,224	130,272	118,171
TOTAL FUNDS CARRIED FORWARD		<u><u>42,063</u></u>	<u><u>105,223</u></u>	<u><u>147,286</u></u>	<u><u>130,272</u></u>

The notes form part of these financial statements

West Howe Community Enterprises (Registered number: 07715127)

**Balance Sheet
30 June 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	3,629	-	3,629	1,098
CURRENT ASSETS					
Debtors	12	9,753	50,731	60,484	55,871
Cash at bank and in hand		34,481	54,492	88,973	79,972
		<u>44,234</u>	<u>105,223</u>	<u>149,457</u>	<u>135,843</u>
CREDITORS					
Amounts falling due within one year	13	(5,800)	-	(5,800)	(6,669)
NET CURRENT ASSETS		<u>38,434</u>	<u>105,223</u>	<u>143,657</u>	<u>129,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,063	105,223	147,286	130,272
NET ASSETS		<u>42,063</u>	<u>105,223</u>	<u>147,286</u>	<u>130,272</u>
FUNDS	15				
Unrestricted funds				42,063	40,048
Restricted funds				105,223	90,224
TOTAL FUNDS				<u>147,286</u>	<u>130,272</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

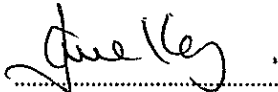
The notes form part of these financial statements

West Howe Community Enterprises (Registered number: 07715127)

**Balance Sheet - continued
30 June 2024**

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 on27/2/2025.....
and were signed on its behalf by:


.....
Jane Kelly - Trustee

The notes form part of these financial statements

West Howe Community Enterprises

Notes to the Financial Statements for the Year Ended 30 June 2024

1. LEGAL FORM

West Howe Community Enterprises is a private charitable company, that is limited by guarantee and is incorporated in England and Wales. The registered office is noted on the company information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the cost attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 20% on cost

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.

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

2. ACCOUNTING POLICIES - continued

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	8,507	300
Grants	133,958	108,142
	142,465	108,442
	142,465	108,442

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

	2024	2023
	£	£
Lottery	119,310	91,735
Dorset Community Foundation	11,090	5,000
Dorset PCC	3,058	-
BCP Council	-	2,073
Other grants	500	9,334
	133,958	108,142
	133,958	108,142

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Cafe income	16,043	13,090
Shop income	29,748	26,323
Venue Hire income	9,485	795
Other income	6,061	5,525
	<u>61,337</u>	<u>45,733</u>

5. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Purchases	7,513	10,329
	<u>7,513</u>	<u>10,329</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Community centre	174,027	5,248	179,275
	<u>174,027</u>	<u>5,248</u>	<u>179,275</u>

7. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	1,331	366
Independent examination	2,142	2,040
	<u>2,142</u>	<u>2,040</u>

The above costs are the support costs of the charity.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	129,584	99,383
Social security costs	4,586	1,378
Other pension costs	2,386	1,852
	<u>136,556</u>	<u>102,613</u>

Included in the above staff costs is key management remuneration of £42,735 (2023: £37,606).

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

	2024	2023
Contracted staff	<u>8</u>	<u>5</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,800	102,642	108,442
Other trading activities	45,733	-	45,733
Total	<u>51,533</u>	<u>102,642</u>	<u>154,175</u>
EXPENDITURE ON			
Raising funds	7,424	2,905	10,329
Charitable activities			
Community centre	42,352	89,393	131,745
Total	<u>49,776</u>	<u>92,298</u>	<u>142,074</u>
NET INCOME			
Transfers between funds	1,757	10,344	12,101
	(392)	392	-
Net movement in funds	<u>1,365</u>	<u>10,736</u>	<u>12,101</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	38,683	79,488	118,171
TOTAL FUNDS CARRIED FORWARD	<u>40,048</u>	<u>90,224</u>	<u>130,272</u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2023	1,283	1,291	2,574
Additions	3,862	-	3,862
	<u>5,145</u>	<u>1,291</u>	<u>6,436</u>
At 30 June 2024	5,145	1,291	6,436
DEPRECIATION			
At 1 July 2023	321	1,155	1,476
Charge for year	1,286	45	1,331
	<u>1,607</u>	<u>1,200</u>	<u>2,807</u>
At 30 June 2024	1,607	1,200	2,807
NET BOOK VALUE			
At 30 June 2024	<u>3,538</u>	<u>91</u>	<u>3,629</u>
At 30 June 2023	<u>962</u>	<u>136</u>	<u>1,098</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	2,306	1,497
Other debtors	50,730	48,584
Prepayments and accrued income	7,448	5,790
	<u>60,484</u>	<u>55,871</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,092	582
Social security and other taxes	68	3,335
Other creditors	594	67
Accrued expenses	4,046	2,685
	<u>5,800</u>	<u>6,669</u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

14. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	7,000	5,500
Between one and five years	27,417	-
	<u>34,417</u>	<u>-</u>
	<u>34,417</u>	<u>5,500</u>

£6,083 in relation to lease payments is recognised as an expense in the Statement of Financial Activity in this financial year.

15. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	Transfers between funds	At 30.6.24
	£	£	£	£
Unrestricted funds				
General fund	40,048	2,728	(713)	42,063
Restricted funds				
BCP Community Fund	612	(429)	-	183
BCP Defibrillator	90	-	-	90
Bournemouth 2026	17	(18)	1	-
Charities Aid Foundation	2,952	(971)	-	1,981
Cinema	3,910	(266)	-	3,644
DCF Neighbourhood Fund	4,250	(4,465)	215	-
Dorset Community Foundation	239	(239)	-	-
Dorset Council	50	(50)	-	-
Reaching Communities	73,766	978	-	74,744
Sovereign Housing	1,085	(474)	-	611
BBC Skills	2,369	-	-	2,369
Wheelie Inspired Project	884	-	-	884
Reaching Communities - Fridge Co Ord	-	18,532	-	18,532
DCF - BCP Thriving Communities	-	1,685	-	1,685
DCF - BCP Food and Energy Support	-	(497)	497	-
GroundWork	-	500	-	500
	<u>90,224</u>	<u>14,286</u>	<u>713</u>	<u>105,223</u>
TOTAL FUNDS	<u>130,272</u>	<u>17,014</u>	<u>-</u>	<u>147,286</u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,844	(67,116)	2,728
Restricted funds			
BCP Community Fund	-	(429)	(429)
Bournemouth 2026	-	(18)	(18)
Charities Aid Foundation	-	(971)	(971)
Cinema	-	(266)	(266)
DCF Neighbourhood Fund	-	(4,465)	(4,465)
Dorset Community Foundation	-	(239)	(239)
Dorset Council	-	(50)	(50)
Reaching Communities	99,314	(98,336)	978
Sovereign Housing	-	(474)	(474)
Reaching Communities - Fridge Co Ord	19,996	(1,464)	18,532
DCF - BCP Thriving Communities	1,800	(115)	1,685
DCF - BCP Food and Energy Support	9,290	(9,787)	(497)
Operation Relentless 2023	3,058	(3,058)	-
GroundWork	500	-	500
	133,958	(119,672)	14,286
TOTAL FUNDS	203,802	(186,788)	17,014

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	38,683	1,757	(392)	40,048
Restricted funds				
BCP Coastal Lottery	180	(572)	392	-
BCP Community Fund	-	612	-	612
BCP Defibrillator	-	90	-	90
Bournemouth 2026	92	(75)	-	17
Charities Aid Foundation	5,424	(2,472)	-	2,952
Cinema	3,916	(6)	-	3,910
DCF Neighbourhood Fund	-	4,250	-	4,250
Dorset Community Foundation	1,000	(761)	-	239
Dorset Council	-	50	-	50
Reaching Communities	65,495	8,271	-	73,766
Sovereign Housing	128	957	-	1,085
BBC Skills	2,369	-	-	2,369
Wheelie Inspired Project	884	-	-	884
	<u>79,488</u>	<u>10,344</u>	<u>392</u>	<u>90,224</u>
TOTAL FUNDS	<u>118,171</u>	<u>12,101</u>	<u>-</u>	<u>130,272</u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,533	(49,776)	1,757
Restricted funds			
BCP Coastal Lottery	-	(572)	(572)
BCP Community Fund	700	(88)	612
BCP Defibrillator	1,373	(1,283)	90
Bournemouth 2026	-	(75)	(75)
Charities Aid Foundation	-	(2,472)	(2,472)
Cherries Community Fund	1,000	(1,000)	-
Cinema	-	(6)	(6)
DCF Neighbourhood Fund	5,000	(750)	4,250
Dorset Community Foundation	-	(761)	(761)
Dorset Council	834	(784)	50
Reaching Communities	91,735	(83,464)	8,271
Sovereign Housing	2,000	(1,043)	957
	<u>102,642</u>	<u>(92,298)</u>	<u>10,344</u>
TOTAL FUNDS	<u><u>154,175</u></u>	<u><u>(142,074)</u></u>	<u><u>12,101</u></u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

15. MOVEMENT IN FUNDS - continued

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

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	38,683	4,485	(1,105)	42,063
Restricted funds				
BCP Coastal Lottery	180	(572)	392	-
BCP Community Fund	-	183	-	183
BCP Defibrillator	-	90	-	90
Bournemouth 2026	92	(93)	1	-
Charities Aid Foundation	5,424	(3,443)	-	1,981
Cinema	3,916	(272)	-	3,644
DCF Neighbourhood Fund	-	(215)	215	-
Dorset Community Foundation	1,000	(1,000)	-	-
Reaching Communities	65,495	9,249	-	74,744
Sovereign Housing	128	483	-	611
BBC Skills	2,369	-	-	2,369
Wheelie Inspired Project	884	-	-	884
Reaching Communities - Fridge Co Ord	-	18,532	-	18,532
DCF - BCP Thriving Communities	-	1,685	-	1,685
DCF - BCP Food and Energy Support	-	(497)	497	-
GroundWork	-	500	-	500
	<u>79,488</u>	<u>24,630</u>	<u>1,105</u>	<u>105,223</u>
TOTAL FUNDS	<u>118,171</u>	<u>29,115</u>	<u>-</u>	<u>147,286</u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

15. 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	121,377	(116,892)	4,485
Restricted funds			
BCP Coastal Lottery	-	(572)	(572)
BCP Community Fund	700	(517)	183
BCP Defibrillator	1,373	(1,283)	90
Bournemouth 2026	-	(93)	(93)
Charities Aid Foundation	-	(3,443)	(3,443)
Cherries Community Fund Cinema	1,000	(1,000)	-
DCF Neighbourhood Fund	-	(272)	(272)
Dorset Community Foundation	5,000	(5,215)	(215)
Dorset Council	-	(1,000)	(1,000)
Reaching Communities	834	(834)	-
Sovereign Housing	191,049	(181,800)	9,249
Reaching Communities - Fridge Co Ord	2,000	(1,517)	483
DCF - BCP Thriving Communities	19,996	(1,464)	18,532
DCF - BCP Food and Energy Support	1,800	(115)	1,685
Operation Relentless 2023	9,290	(9,787)	(497)
GroundWork	3,058	(3,058)	-
	500	-	500
	<u>236,600</u>	<u>(211,970)</u>	<u>24,630</u>
TOTAL FUNDS	<u>357,977</u>	<u>(328,862)</u>	<u>29,115</u>

The specific purposes for which the funds are to be applied are as follows:

BBC Skills fund is part of the West Howe Regeneration Partnership agreement.

Wheelie Inspired Project is restricted for the community bike scheme.

Sovereign Housing - Local initiative to support entry courses to improve skills and increase independence in the West Howe area.

Cinema - restricted for community cinema activities and associated costs. Funding will be spent once current social distancing restrictions are no longer in place and the project can be safely set up.

Dorset Community Foundation - to fund support for projects for those affected by the Covid pandemic.

Reaching Communities - to cover salary and some governance costs for the charity.

Reaching Communities - Fridge Co Ord - to fund a 2 year fixed contract for a part time Fridge Co Ordinator

Bournemouth 2026 - for the provision of youth club services.

West Howe Community Enterprises
Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

15. MOVEMENT IN FUNDS - continued

Charities Aid Foundation - for the delivery of mental health sessions.

Dorset Council - for purchase of fridges and freezers.

BCP Community Fund - for community fridge project supplies.

BCP Defibrillator - to fund the purchase of a defibrillator and associated costs.

DCF Neighbourhood - to fund the community fridge project.

DCF BCP Thriving Communities - to fund redecoration costs

DCF BCP Food and Energy Support - to fund Community Cook sessions offering cooking tuition

Operation Relentless 2023 - to fund installation of CCTV

GroundWork - to fund work with children/families linked to food

Descriptions for comparative purposes only

BCP Coastal lottery - Purpose of grant is for #stayhome activities and befriending during lockdown.

Cherries Community Fund - for purchase of equipment and furnishings.

Transfers between funds

Transfers have been made from general to restricted funds to cover any overspend on the fund.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024, nor in the the prior year.

WEST HOWE COMMUNITY ENTERPRISES

England & Wales - Charity number 1157732

Accounts

REGISTERED COMPANY NUMBER: 07715127 (England and Wales)
REGISTERED CHARITY NUMBER: 1157732

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2023
for
West Howe Community Enterprises**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

West Howe Community Enterprises

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 19

West Howe Community Enterprises

Report of the Trustees for the Year Ended 30 June 2023

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 June 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 aims

To develop capacity and skills of the members of socially and economically disadvantaged community of West Howe.

Creating opportunities, the advancement of education and training, particularly among unemployed people, providing people with work experience.

Providing activities which promote social inclusion for the public benefit by preventing people from becoming socially excluded.

Principal Activity

The principal activity of the company is the operation of a charity shop and management of a community social centre to improve communications in the area of West Howe and make it a better place to live. To improve the quality of life for people in West Howe through creating opportunities for them to give, connect with each other, be active, learn something new and be confident in themselves and the wider community.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

West Howe Community Enterprises

Report of the Trustees for the Year Ended 30 June 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the start of this financial year, the Charity Manager had been in post for 5 months and started the recruitment process for the further 2 Lottery funded positions. Successful recruitment took place with Fran Ceo joining the team as Skills and Activity Co Ordinator in July 2022 followed by Jessie Budykiewicz, Community Development and Volunteer Manager in September 2022.

The Café remained covered by volunteers for the 3rd session each week as Lisa resumed 2 sessions. The Board agreed to a proposal to recruit a Community Cook and Nicola Ellis was recruited in April 2023. This enabled the Café to be open Monday- Friday mornings with some flexibility to cover other days or events.

During the year the Charity continued to support and engage with the Community with several events and activities, including the return of Arts by the Sea, Coronation celebration, Halloween half term workshops culminating in a the ever-popular Halloween Disco, Christmas Cracker, which included Father Christmas, various local staffs, Cake baking competition, brass band playing carols and lots more family fun. Easter also gave the opportunity for families to get involved with Easter Egg trails and crafting activities. Eid was celebrated in the Centre once again, drawing a diverse group of the community and enabling them to celebrate their traditions.

In early 2023, activities and bookings started to pick up, however staffing these activities within working hours was a challenge.

Warm Space money from grant funding allowed WHCE to open the doors some afternoons during the cost-of-living crisis. Anyone was able to come and have a hot drink, some soup, or a sandwich, play games, listen to the radio, and keep warm. As a result, this bought new people into the Charity.

Listening to feedback from the local parents and carers, the Skills and Activity Co Ordinator launched a Stay and Play group in November 2022, immediately this was welcomed and continues today providing a chance for parents and carers to meet, have a chat, the children can play in a safe warm environment.

The Give and Take events were re-instated during this year, these events give locals the chance to 'give' their unwanted items and 'take' items they do want. The idea is to reduce landfill.

WHCE continues to engage with local partners, Pavilion Dance South West (PDSW) continued to deliver classes and support at events, The Dogs Trust approached and now have a regular booking to provide dog training classes. CAB attend with their Van to offer support and advice on a bi-weekly basis. They have also delivered training and support to our volunteers with Shelter. Some volunteers have been trained to become Ambassadors within the Community. The Vaccine drop-in Centre has run sessions from The Henry Bown Centre too.

BU, media students, also Occupational Therapy students have worked with staff, volunteers and the residents, one project that came from this is the successful Mans Shed (without the Shed) group held weekly.

During the year we also decorated the Centre, this was a Community effort with the help of volunteers from JP Morgan and the Good Gym. Paint was also donated.

If you would like more information about our work, please contact admin@westhowe.net, view our website www.westhowe.net or call us on 01202 580299.

FINANCIAL REVIEW

Financial Position

Total income for the year has increased to £154,175 (2022 - £65,063) and the total expenditure for the year was £142,074 (2022 - £104,631) giving the charity a surplus of £12,101 (2022 - £39,568). This has resulted in unrestricted funds of £40,048 (2022 - £38,683) and restricted funds of £90,224 (2022 - £79,488) at the year end.

West Howe Community Enterprises

Report of the Trustees for the Year Ended 30 June 2023

FINANCIAL REVIEW

Reserves policy and going concern

The Trustees aim to maintain £40,000 of unrestricted funds as a reserve to cover expenditure in case of an unexpected fall in income. At the year end, the charity had free reserves (unrestricted reserves less fixed assets) of £38,950 (2022: £38,502).

The charity has made a surplus in the year of £12,101. The majority of this increase was due to restricted funds leading to a net income on restricted funds of £10,344. Unrestricted funds show a smaller net income of £1,757 during the year which is due to an increase in activity in the year. Trustees believe that the charity has sufficient reserves to justify the treatment as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees will be appointed by the existing trustees. The induction process will involve the new trustees receiving a copy of our governing deed and a copy of The Charity Commissions Guidance "The Essential Trustee - What you need to know" and "Charities and Public Benefit".

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07715127 (England and Wales)

Registered Charity number

1157732

Registered office

32 Cunningham Crescent

Bournemouth

Dorset

BH11 8DU

Trustees

Martyn Stanley Underhill (resigned 28.9.23)

Jacqueline Grabowski

Paul Iggulden

Jane Kelly

Sue Bickler

Leonora Gabrielle Spearpoint

Patricia Neilson (appointed 1.11.22)

Independent Examiner

I M Rodd BSc FCA FCCA

Ward Goodman

4 Cedar Park

Cobham Road

Ferndown Industrial Estate

Wimborne

Dorset

BH21 7SF

West Howe Community Enterprises

**Report of the Trustees
for the Year Ended 30 June 2023**

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by order of the board of trustees on 28th March 2024 and signed on its behalf by:


.....
Jane Kelly - Trustee

**Independent Examiner's Report to the Trustees of
West Howe Community Enterprises**

Independent examiner's report to the trustees of West Howe Community Enterprises ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 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').

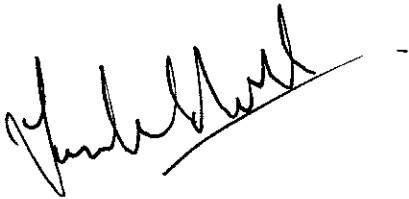
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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



I M Rodd BSc FCA FCCA

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 28 March 2024

West Howe Community Enterprises

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,800	102,642	108,442	43,751
Other trading activities	4	45,733	-	45,733	21,312
Total		<u>51,533</u>	<u>102,642</u>	<u>154,175</u>	<u>65,063</u>
EXPENDITURE ON					
Raising funds	5	7,424	2,905	10,329	2,101
Charitable activities Community centre	6				
		<u>42,352</u>	<u>89,393</u>	<u>131,745</u>	<u>102,530</u>
Total		<u>49,776</u>	<u>92,298</u>	<u>142,074</u>	<u>104,631</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	1,757 (392)	10,344 392	12,101 -	(39,568) -
Net movement in funds		<u>1,365</u>	<u>10,736</u>	<u>12,101</u>	<u>(39,568)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,683</u>	<u>79,488</u>	<u>118,171</u>	<u>157,739</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>40,048</u></u>	<u><u>90,224</u></u>	<u><u>130,272</u></u>	<u><u>118,171</u></u>

The notes form part of these financial statements

West Howe Community Enterprises

Balance Sheet
30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	1,098	-	1,098	181
CURRENT ASSETS					
Debtors	12	7,287	48,584	55,871	48,917
Cash at bank and in hand		38,332	41,640	79,972	72,771
		<u>45,619</u>	<u>90,224</u>	<u>135,843</u>	<u>121,688</u>
CREDITORS					
Amounts falling due within one year	13	(6,669)	-	(6,669)	(3,698)
NET CURRENT ASSETS		<u>38,950</u>	<u>90,224</u>	<u>129,174</u>	<u>117,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,048</u>	<u>90,224</u>	<u>130,272</u>	<u>118,171</u>
NET ASSETS		<u>40,048</u>	<u>90,224</u>	<u>130,272</u>	<u>118,171</u>
FUNDS					
Unrestricted funds	15			40,048	38,683
Restricted funds				90,224	79,488
TOTAL FUNDS				<u>130,272</u>	<u>118,171</u>

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

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

The trustees acknowledge their responsibilities for

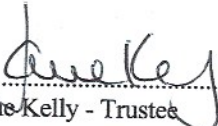
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its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

West Howe Community Enterprises

Balance Sheet - continued
30 June 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 28th March 2024 and were signed on its behalf by:


.....
Jane Kelly - Trustee

The notes form part of these financial statements

West Howe Community Enterprises

Notes to the Financial Statements for the Year Ended 30 June 2023

1. LEGAL FORM

West Howe Community Enterprises is a private charitable company, that is limited by guarantee and is incorporated in England and Wales. The registered office is noted on the company information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the cost attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 20% on cost

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.

West Howe Community Enterprises

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

2. ACCOUNTING POLICIES - continued

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	300	-
Grants	108,142	43,751
	<u>108,442</u>	<u>43,751</u>

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

	2023	2022
	£	£
Grants from non-government sources	102,709	43,751
Other grants	5,433	-
	<u>108,142</u>	<u>43,751</u>

West Howe Community Enterprises

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

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	26,324	12,285
Other income	19,409	9,027
	<u>45,733</u>	<u>21,312</u>

5. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	<u>10,329</u>	<u>2,101</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Community centre			
	<u>126,016</u>	<u>5,729</u>	<u>131,745</u>

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	366	258
Independent examination	<u>2,040</u>	<u>2,040</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

West Howe Community Enterprises

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

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	99,383	70,760
Social security costs	1,378	2,638
Other pension costs	1,852	852
	<u>102,613</u>	<u>74,250</u>

Included in the above staff costs is key management remuneration of £37,606 (2022: £11,835).

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

	2023	2022
Contracted staff	<u>5</u>	<u>3</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	43,751	43,751
Other trading activities	<u>21,111</u>	<u>201</u>	<u>21,312</u>
Total	<u>21,111</u>	<u>43,952</u>	<u>65,063</u>
EXPENDITURE ON			
Raising funds	1,270	831	2,101
Charitable activities Community centre	<u>29,240</u>	<u>73,290</u>	<u>102,530</u>
Total	<u>30,510</u>	<u>74,121</u>	<u>104,631</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>(9,399)</u>	<u>(30,169)</u>	<u>(39,568)</u>
	<u>(2,491)</u>	<u>2,491</u>	<u>-</u>
Net movement in funds	<u>(11,890)</u>	<u>(27,678)</u>	<u>(39,568)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>50,573</u>	<u>107,166</u>	<u>157,739</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>38,683</u></u>	<u><u>79,488</u></u>	<u><u>118,171</u></u>

West Howe Community Enterprises

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

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2022	-	1,291	1,291
Additions	1,283	-	1,283
At 30 June 2023	<u>1,283</u>	<u>1,291</u>	<u>2,574</u>
DEPRECIATION			
At 1 July 2022	-	1,110	1,110
Charge for year	321	45	366
At 30 June 2023	<u>321</u>	<u>1,155</u>	<u>1,476</u>
NET BOOK VALUE			
At 30 June 2023	<u>962</u>	<u>136</u>	<u>1,098</u>
At 30 June 2022	<u>-</u>	<u>181</u>	<u>181</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,497	58
Other debtors	48,584	43,151
Prepayments and accrued income	5,790	5,708
	<u>55,871</u>	<u>48,917</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	582	1,044
Social security and other taxes	3,335	179
Other creditors	67	67
Accrued expenses	2,685	2,408
	<u>6,669</u>	<u>3,698</u>

West Howe Community Enterprises

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

14. LEASING AGREEMENTS

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

	2023 £	2022 £
Within one year	5,500	6,000
Between one and five years	-	5,500
	<u>5,500</u>	<u>11,500</u>

£6,000 in relation to lease payments is recognised as an expense in the Statement of Financial Activity in this financial year.

15. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	38,683	1,757	(392)	40,048
Restricted funds				
BCP Coastal Lottery	180	(572)	392	-
BCP Community Fund	-	612	-	612
BCP Defibrillator	-	90	-	90
Bournemouth 2026	92	(75)	-	17
Charities Aid Foundation	5,424	(2,472)	-	2,952
Cinema	3,916	(6)	-	3,910
DCF Neighbourhood Fund	-	4,250	-	4,250
Dorset Community Foundation	1,000	(761)	-	239
Dorset Council	-	50	-	50
Reaching Communities	65,495	8,271	-	73,766
Sovereign Housing	128	957	-	1,085
BBC Skills	2,369	-	-	2,369
Wheelie Inspired Project	884	-	-	884
	<u>79,488</u>	<u>10,344</u>	<u>392</u>	<u>90,224</u>
TOTAL FUNDS	<u>118,171</u>	<u>12,101</u>	<u>-</u>	<u>130,272</u>

West Howe Community Enterprises

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

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,533	(49,776)	1,757
Restricted funds			
BCP Coastal Lottery	-	(572)	(572)
BCP Community Fund	700	(88)	612
BCP Defibrillator	1,373	(1,283)	90
Bournemouth 2026	-	(75)	(75)
Charities Aid Foundation	-	(2,472)	(2,472)
Cherries Community Fund	1,000	(1,000)	-
Cinema	-	(6)	(6)
DCF Neighbourhood Fund	5,000	(750)	4,250
Dorset Community Foundation	-	(761)	(761)
Dorset Council	834	(784)	50
Reaching Communities	91,735	(83,464)	8,271
Sovereign Housing	2,000	(1,043)	957
	<u>102,642</u>	<u>(92,298)</u>	<u>10,344</u>
TOTAL FUNDS	<u>154,175</u>	<u>(142,074)</u>	<u>12,101</u>

West Howe Community Enterprises

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	50,573	(9,399)	(2,491)	38,683
Restricted funds				
Henry Smith	8,448	(10,939)	2,491	-
BCP Coastal Lottery	817	(637)	-	180
Bournemouth 2026	92	-	-	92
Charities Aid Foundation	5,424	-	-	5,424
Cinema	3,743	173	-	3,916
Dorset Community Foundation	400	600	-	1,000
Reaching Communities	84,695	(19,200)	-	65,495
Sovereign Housing	294	(166)	-	128
BBC Skills	2,369	-	-	2,369
Wheelie Inspired Project	884	-	-	884
	<u>107,166</u>	<u>(30,169)</u>	<u>2,491</u>	<u>79,488</u>
TOTAL FUNDS	<u>157,739</u>	<u>(39,568)</u>	<u>-</u>	<u>118,171</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,111	(30,510)	(9,399)
Restricted funds			
Henry Smith	-	(10,939)	(10,939)
BCP Coastal Lottery	-	(637)	(637)
Cinema	201	(28)	173
Dorset Community Foundation	600	-	600
Reaching Communities	43,151	(62,351)	(19,200)
Sovereign Housing	-	(166)	(166)
	<u>43,952</u>	<u>(74,121)</u>	<u>(30,169)</u>
TOTAL FUNDS	<u>65,063</u>	<u>(104,631)</u>	<u>(39,568)</u>

West Howe Community Enterprises

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

15. MOVEMENT IN FUNDS - continued

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

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	50,573	(7,642)	(2,883)	40,048
Restricted funds				
Henry Smith	8,448	(10,939)	2,491	-
BCP Coastal Lottery	817	(1,209)	392	-
BCP Community Fund	-	612	-	612
BCP Defibrillator	-	90	-	90
Bournemouth 2026	92	(75)	-	17
Charities Aid Foundation	5,424	(2,472)	-	2,952
Cinema	3,743	167	-	3,910
DCF Neighbourhood Fund	-	4,250	-	4,250
Dorset Community Foundation	400	(161)	-	239
Dorset Council	-	50	-	50
Reaching Communities	84,695	(10,929)	-	73,766
Sovereign Housing	294	791	-	1,085
BBC Skills	2,369	-	-	2,369
Wheelie Inspired Project	884	-	-	884
	<u>107,166</u>	<u>(19,825)</u>	<u>2,883</u>	<u>90,224</u>
TOTAL FUNDS	<u>157,739</u>	<u>(27,467)</u>	<u>-</u>	<u>130,272</u>

West Howe Community Enterprises

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

15. 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	72,644	(80,286)	(7,642)
Restricted funds			
Henry Smith	-	(10,939)	(10,939)
BCP Coastal Lottery	-	(1,209)	(1,209)
BCP Community Fund	700	(88)	612
BCP Defibrillator	1,373	(1,283)	90
Bournemouth 2026	-	(75)	(75)
Charities Aid Foundation	-	(2,472)	(2,472)
Cherries Community Fund	1,000	(1,000)	-
Cinema	201	(34)	167
DCF Neighbourhood Fund	5,000	(750)	4,250
Dorset Community Foundation	600	(761)	(161)
Dorset Council	834	(784)	50
Reaching Communities	134,886	(145,815)	(10,929)
Sovereign Housing	2,000	(1,209)	791
	<u>146,594</u>	<u>(166,419)</u>	<u>(19,825)</u>
TOTAL FUNDS	<u>219,238</u>	<u>(246,705)</u>	<u>(27,467)</u>

The specific purposes for which the funds are to be applied are as follows:

BBC Skills fund is part of the West Howe Regeneration Partnership agreement.

Wheelie Inspired Project is restricted for the community bike scheme.

Sovereign Housing - Local initiative to support entry courses to improve skills and increase independence in the West Howe area.

Henry Smith - Funding restricted for running costs, activities and learning opportunities provided by the Henry Brown wellbeing cafe. The grant is a 3 year grant with the full amount to be received recognised as grant income in the reporting year. A balance of £51,000 is held in other debtors at the year end to be received over the next 12 months.

BCP Coastal lottery - Purpose of grant is for #stayhome activities and befriending during lockdown.

Cinema - restricted for community cinema activities and associated costs. Funding will be spent once current social distancing restrictions are no longer in place and the project can be safely set up.

Dorset Community Foundation - Support for projects for those affected by the Covid pandemic.

Reaching Communities - to cover salary and some governance costs for the charity.

West Howe Community Enterprises

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

15. MOVEMENT IN FUNDS - continued

Bournemouth 2026 - Funding received for the provision of youth club services.

Charities Aid Foundation - for the delivery of mental health sessions.

Dorset Council - for purchase of fridges and freezers.

Cherries - for purchase of equipment and furnishings.

BCP Community - For community fridge project supplies.

BCP Defibrillator - for purchase of a defibrillator and associated costs.

DCF Neighbourhood - For community fridge project.

Transfers between funds

Transfers have been made from general to restricted funds to cover any overspend on the fund.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023, nor in the the prior year.

WEST HOWE COMMUNITY ENTERPRISES

England & Wales - Charity number 1157732

Accounts

REGISTERED COMPANY NUMBER: 07715127 (England and Wales)
REGISTERED CHARITY NUMBER: 1157732

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2022
for
West Howe Community Enterprises

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

West Howe Community Enterprises

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West Howe Community Enterprises

Report of the Trustees for the Year Ended 30 June 2022

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 June 2022. 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 aims

To develop capacity and skills of the members of socially and economically disadvantaged community of West Howe. Creating opportunities, the advancement of education and training, particularly among unemployed people, providing people with work experience. Providing activities which promote social inclusion for the public benefit by preventing people from becoming socially excluded.

Principal Activity

The principal activity of the company is the operation of a charity shop and management of a community social centre to improve communications in the area of West Howe and make it a better place to live. To improve the quality of life for people in West Howe through creating opportunities for them to give, connect with each other, be active, learn something new and be confident in themselves and the wider community.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

West Howe Community Enterprises

Report of the Trustees for the Year Ended 30 June 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Since the previous AGM, it is fair to say that there have been many changes in terms of staffing, pandemic and volunteers.

In the summer of 2021, things started to 'open up' again post the Pandemic, however there were many obstacles that meant the Charity was put under immense pressure and the Trustees were having to invest a lot of their time to keep the Charity alive.

It was decided that the Lottery, who fund the staffing for the Charity will hold back the funding until the Charity could stabilise, recruit a permanent Charity Manager and assure the Lottery that there was a sustainable plan for the remainder of the funding life.

Avril Atkins maintained the role of Interim Charity Manager and worked with the Trustees to manage the process of fulfilling the Funders requirements. The recruitment process took place towards the end of 2021, interviews were held in January 2022 and the new Charity Manager was in place mid February 2022. Avril kindly stayed for a period of 5-6 weeks to ensure there was a thorough handover and left for a new role with Community Action Network (CAN).

In February 2022 the Manager of Inspiring Change left the Charity, which meant after a successful relaunch of the shop in September 2021, the shop did not open again after the Christmas closure. Up until that point the shop was doing reasonable trade and the Community were please to see it open again. This was event with the amount of donations that were arriving daily. A previous volunteer became available for 3 days a week and has been recruited on a temporary contract. This has meant the shop is now open each Tuesday, Wednesday and Thursday. Tracy Williamson has recruited some 5 new volunteers but more are always welcome and work continues to source additional help. The takings have been very encouraging since opening and Tracy has just set up a new eBay shop for Inspiring Change and a new dedicated Facebook page. The eBay shop will enable some of the items that have a higher value to be sold, thus generating a greater income also being respectful to those people who have donated to the Charity.

Henrys Café has also gone through some testing times, unfortunately due to illness the operation has been limited, but has returned in February 2022. Whilst Lisa is still building up her hours, the volunteers, Lee, Jackie and Sue have continued to keep the 3rd day a week open and provide much needed refreshments for the customers coming into Henry Brown each week. Obviously for part of the year the centre was closed, there was some really good work carried out to support individuals whilst in lock down. Online cooking advice, menu cards and even slow cookers were provided for those that needed them. Once the restrictions began to ease, the numbers slowly increased. The Café is beginning to increase takings, the Bingo and Friendly knitting clubs are also becoming busier each week too.

Requests for hall hirings are on the up, although it is difficult to manage immediately as it is only the Charity Manager who can give access to the building. Oakmead Boxing club have signed an agreement and use the hall 2 nights a week. The Youth continue to work from Henry Brown and offer Youth Services 2 nights a week.

A Jubilee party took place on 1st June 2022. Pavilion Dance South West (PDSW) have also booked the hall for 6 sessions during the summer holidays to run dance/activity group for children aged 5 upwards. Please keep a look out on FB and flyers for these and other events.

Recruitment is now underway for the 2 final posts at WHCE, these are a full-time Community Development and Volunteer Manager plus a part-time Skills and Activity Co Ordinator. This plan and the financial budget for the next 3 years has enabled the Lottery to reinstate the funding to ensure that WHCE can now move forward and deliver to the Community the outcomes that were stipulated at the start of the funding. The outcomes include:

- Increased Residents skills
- Increased number of activities
- Higher Volunteer numbers
- Increase trading income for sustainability
- Increase in partnership with other organisations.

I am confident that now, after many months of the Charity being unstable for many reasons, we are now in a position to look forward to a better future of supporting and serving the community of West Howe.

West Howe Community Enterprises

Report of the Trustees for the Year Ended 30 June 2022

If you would like more information about our work, please contact admin@westhowe.net, view our website www.westhowe.net or call us on 01202 580299.

FINANCIAL REVIEW

Financial Position

Total income for the year has decreased to £65,063 (2021 - £123,917) and the total expenditure for the year was £104,631 (2021 - £152,007) giving the charity a deficit of £39,568 (2021 - £28,090). This has resulted in unrestricted funds of £38,683 (2021 - £50,573) and restricted funds of £79,488 (2021 - £107,166) at the year end.

Reserves policy and going concern

The Trustees aim to maintain £40,000 of unrestricted funds as a reserve to cover expenditure in case of an unexpected fall in income. At the year end, the charity had free reserves (unrestricted reserves less fixed assets) of £38,502 (2021: £50,360).

The charity has made a deficit in the year of £39,568. The majority of this was due to expenditure of restricted funds leading to a net expenditure on restricted funds of £30,169. Unrestricted funds show a smaller net expenditure of £9,399 during the year which is due to falls in income as a result of a vacancy in the manager which was not filled until February 2022. Trustees believe that the charity has sufficient reserves to justify the treatment as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees will be appointed by the existing trustees. The induction process will involve the new trustees receiving a copy of our governing deed and a copy of The Charity Commissions Guidance "The Essential Trustee - What you need to know" and "Charities and Public Benefit".

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07715127 (England and Wales)

Registered Charity number

1157732

Registered office

32 Cunningham Crescent
Bournemouth
Dorset
BH11 8DU

Trustees

Martyn Stanley Underhill
Jacqueline Grabowski
Paul Iggulden
Jane Kelly
Sue Bickler
Leonora Gabrielle Spearpoint
Patricia Neilson (appointed 1.11.22)

West Howe Community Enterprises

**Report of the Trustees
for the Year Ended 30 June 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

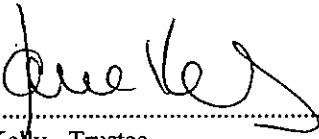
Independent Examiner

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

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by order of the board of trustees on 23 Feb 2023 and signed on its behalf by:


.....
Jane Kelly - Trustee

**Independent Examiner's Report to the Trustees of
West Howe Community Enterprises**

Independent examiner's report to the trustees of West Howe Community Enterprises ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement - matters of concern identified

I have completed my examination.

In the prior year, there was a minor lack of documentation for shop income which was highlighted in the examiner report. The Trustees have taken steps to improve controls in this area and evidence of this can be seen in improved documentation for transactions in this financial year. Due to the timing of the identification of the issue this will still have impacted the first few months of this financial period as new systems were not yet in place, however this is not believed to significantly impact the financial statements. Shop income for the year totalled £12,285 (2021 - £13,760).

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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; and
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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

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

Date:

West Howe Community Enterprises

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	43,751	43,751	104,034
Other trading activities	4	21,111	201	21,312	19,883
Total		<u>21,111</u>	<u>43,952</u>	<u>65,063</u>	<u>123,917</u>
EXPENDITURE ON					
Raising funds	5	1,270	831	2,101	3,842
Charitable activities	6				
Community centre		29,240	73,290	102,530	148,165
Total		<u>30,510</u>	<u>74,121</u>	<u>104,631</u>	<u>152,007</u>
NET INCOME/(EXPENDITURE)		(9,399)	(30,169)	(39,568)	(28,090)
Transfers between funds	15	(2,491)	2,491	-	-
Net movement in funds		(11,890)	(27,678)	(39,568)	(28,090)
RECONCILIATION OF FUNDS					
Total funds brought forward		50,573	107,166	157,739	185,829
TOTAL FUNDS CARRIED FORWARD		<u><u>38,683</u></u>	<u><u>79,488</u></u>	<u><u>118,171</u></u>	<u><u>157,739</u></u>

The notes form part of these financial statements

West Howe Community Enterprises

**Balance Sheet
30 June 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	181	-	181	214
CURRENT ASSETS					
Debtors	12	5,766	43,151	48,917	42,375
Cash at bank and in hand		36,434	36,337	72,771	118,416
		42,200	79,488	121,688	160,791
CREDITORS					
Amounts falling due within one year	13	(3,698)	-	(3,698)	(3,266)
NET CURRENT ASSETS					
		38,502	79,488	117,990	157,525
TOTAL ASSETS LESS CURRENT LIABILITIES					
		38,683	79,488	118,171	157,739
NET ASSETS					
		38,683	79,488	118,171	157,739
FUNDS					
	15			38,683	50,573
Unrestricted funds				79,488	107,166
Restricted funds				118,171	157,739
TOTAL FUNDS					
				118,171	157,739

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

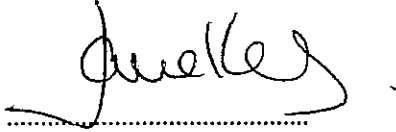
The notes form part of these financial statements

West Howe Community Enterprises

Balance Sheet - continued
30 June 2022

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 and were signed on its behalf by:



.....
Jane Kelly - Trustee

The notes form part of these financial statements

West Howe Community Enterprises

Notes to the Financial Statements for the Year Ended 30 June 2022

1. LEGAL FORM

West Howe Community Enterprises is a private charitable company, that is limited by guarantee and is incorporated in England and Wales. The registered office is noted on the company information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the cost attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

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

Computer equipment - 20% on cost

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.

West Howe Community Enterprises

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

2. ACCOUNTING POLICIES - continued

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	-	25
Grants	43,751	104,009
	<u>43,751</u>	<u>104,034</u>

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

	2022	2021
	£	£
Government - Job Retention Scheme	-	3,346
Government - BCP Council Covid grants	-	17,669
Grants from non-government sources	43,751	82,994
	<u>43,751</u>	<u>104,009</u>

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	12,285	13,760
Other income	9,027	6,123
	<u>21,312</u>	<u>19,883</u>

5. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	2,101	3,842
	<u>2,101</u>	<u>3,842</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Community centre			
	<u>97,319</u>	<u>5,211</u>	<u>102,530</u>

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	258	213
Deficit on disposal of fixed assets	-	129
Independent examination	2,040	2,280
	<u>2,040</u>	<u>2,280</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

West Howe Community Enterprises

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

15. MOVEMENT IN FUNDS - continued

Charities Aid Foundation - for the delivery of mental health sessions.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022, nor in the the prior year.

West Howe Community Enterprises

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	25
Grants	43,751	104,009
	43,751	104,034
Other trading activities		
Shop income	12,285	13,760
Other income	9,027	6,123
	21,312	19,883
Total incoming resources	65,063	123,917
EXPENDITURE		
Other trading activities		
Purchases	2,101	3,842
Charitable activities		
Wages	70,760	86,646
Social security	2,638	3,147
Pensions	852	2,400
Telephone	2,520	2,153
Postage and stationery	622	273
Advertising	178	1,771
Sundries	800	3,047
Establishment costs	12,309	17,604
Repairs and maintenance	4,466	614
Computer software	851	379
Subscriptions	573	308
Staff training	415	598
Travel	77	231
Sessional costs	-	6,405
Depreciation of tangible fixed assets	258	213
Loss on sale of tangible fixed assets	-	129
	97,319	125,918
Support costs		
Finance		
Interest, fees and charges	111	352

This page does not form part of the statutory financial statements

West Howe Community Enterprises

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	2022 £	2021 £
Finance		
Governance costs		
Accountancy fees	3,980	5,438
Legal fees	1,120	16,457
	<u>5,100</u>	<u>21,895</u>
Total resources expended	<u>104,631</u>	<u>152,007</u>
Net expenditure	<u>(39,568)</u>	<u>(28,090)</u>

This page does not form part of the statutory financial statements