

**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](mailto:admin@westhowe.net), view our website [www.westhowe.net](http://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**

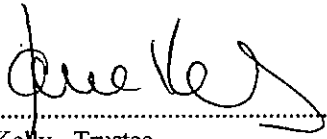
**Independent Examiner**

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	43,751	43,751	104,034
Other trading activities	4	21,111	201	21,312	19,883
<b>Total</b>		<u>21,111</u>	<u>43,952</u>	<u>65,063</u>	<u>123,917</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,270	831	2,101	3,842
Charitable activities	6				
Community centre					
		29,240	73,290	102,530	148,165
<b>Total</b>		<u>30,510</u>	<u>74,121</u>	<u>104,631</u>	<u>152,007</u>
<b>NET INCOME/(EXPENDITURE)</b>		(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)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		50,573	107,166	157,739	185,829
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	181	-	181	214
<b>CURRENT ASSETS</b>					
Debtors	12	5,766	43,151	48,917	42,375
Cash at bank and in hand		36,434	36,337	72,771	118,416
		<u>42,200</u>	<u>79,488</u>	<u>121,688</u>	<u>160,791</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(3,698)	-	(3,698)	(3,266)
<b>NET CURRENT ASSETS</b>		<u>38,502</u>	<u>79,488</u>	<u>117,990</u>	<u>157,525</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,683</u>	<u>79,488</u>	<u>118,171</u>	<u>157,739</u>
<b>NET ASSETS</b>		<u>38,683</u>	<u>79,488</u>	<u>118,171</u>	<u>157,739</u>
<b>FUNDS</b>	15				
Unrestricted funds				38,683	50,573
Restricted funds				79,488	107,166
<b>TOTAL FUNDS</b>				<u>118,171</u>	<u>157,739</u>

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.

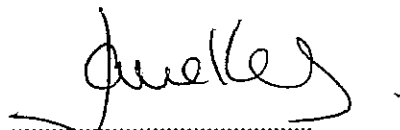
The notes form part of these financial statements

**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:

A handwritten signature in black ink, appearing to read 'Jane Kelly', written over a dotted line.

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.

**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	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	25
Grants	43,751	104,009
	<hr/> 43,751	<hr/> 104,034
<b>Other trading activities</b>		
Shop income	12,285	13,760
Other income	9,027	6,123
	<hr/> 21,312	<hr/> 19,883
<b>Total incoming resources</b>	<hr/> 65,063	<hr/> 123,917
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	2,101	3,842
<b>Charitable activities</b>		
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
	<hr/> 97,319	<hr/> 125,918
<b>Support costs</b>		
<b>Finance</b>		
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 £
<b>Finance</b>		
<b>Governance costs</b>		
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>
<b>Net expenditure</b>	<u>(39,568)</u>	<u>(28,090)</u>

This page does not form part of the statutory financial statements