

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

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

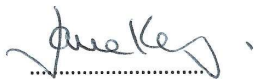
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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

		2025		2024	
	Notes	£	£	£	£
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			165,253		143,657
Total assets less current liabilities			<u>167,897</u>		<u>147,286</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.

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.

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>2,142</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
	<hr/>	<hr/>
	136,998	136,556
	<hr/>	<hr/>

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	39,166	42,735
	<hr/>	<hr/>

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/>
At 30 June 2024	3,538	91	3,629
	<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/>

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/>

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

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
	=====	=====	=====	=====	=====
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
	=====	=====	=====	=====	=====

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.

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