

**Charity Number: 1162662**

**Company Registration Number: 08743407 (England and Wales)**

**SWANAGE AND PURBECK DEVELOPMENT TRUST  
TRUSTEES REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 OCTOBER 2023**

## SWANAGE AND PURBECK DEVELOPMENT TRUST

### COMPANY INFORMATION

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<b>Trustees</b>	Mr Robert William Foster Mrs Kim Gallagher Mr Melvyn Leslie Norris Mr Desmond Richard Robin Sutcliffe Mr Robin James Sinclair Taylor Mr David Stephen Williams Mrs Deirdre Selwyn Mr Frank Roberts (appointed 9 October 2023) Mrs Susan Margaret Younghusband (coopted 4 February 2024) Mr Ali Tuckley (coopted 5 April 2024, resigned 25 May 2024)
<b>Company number</b>	08743407
<b>Charity number</b>	1162662
<b>Registered Office</b>	Focus Centre 107 High Street Swanage BH19 2NB
<b>Independent Examiner</b>	Nicola Pitcher 16 Church Knowle Wareham BH20 5NG

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## SWANAGE AND PURBECK DEVELOPMENT TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

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The trustees (who are also directors for the purposes of company law) present their report and the financial statements of the company for the year ended 31 October 2023.

#### OBJECTIVES AND ACTIVITIES

#### ACHIEVEMENTS, PERFORMANCE, AND FUTURE PLANS

##### Mission and Principal Activity

The mission of Swanage and Purbeck Development Trust is to be a delivery organisation, advisor and catalyst for its member organisations designed to meet local need and support the long-term revitalisation of Swanage and the surrounding areas.

The Trust is composed of a range of members whose aims are to meet the needs of the community and in particular relief from poverty, ill health and disadvantage, encouragement of increased employment opportunities and improved access to arts, culture and fitness activities.

Its plans and activities include

- the establishment and development of income generating asset bases to ensure future viability and sustainability.
- supporting its member organisations to improve the wellbeing of the community by offering strategic direction and administrative and supervisory oversight
- providing pooled charitable resources, advice, and support to other organisations sharing the same objectives, thereby offering economies of scale and reduced operating costs.
- work collaboratively with other key stakeholders, including local and statutory authorities, to provide the community with key projects which are essential to meet local needs and address social and economic deprivation.

In all its activities the Trustees have due regard to the Charity Commission's guidance on public benefit.

The Trusts **Wellbeing Swanage** initiative aims to develop a vibrant, sustainable and resilient local community with the availability of services to match in order to enhance the health and wellbeing of local residents. The Wellbeing Swanage website has been launched and Community Connectors recruited to signpost people to existing resources and identify gaps. Through our members we continue to contribute to the wellbeing of the community and a summary of their activities is given below.

**Swanage Community Defibrillator Partnership's** focus has continued to be on the maintenance and monitoring of its devices in key locations around the area. In addition to maintenance they also received donations to enable them to install new defibrillators. Personal and charitable donations support this maintenance activity and will be augmented by fundraising events as need arises.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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**Swanage Area Dementia Friendly Community** continued running a monthly Film and Café event, “Making Memories,” for those living with dementia and their carers, aided by support from Bournemouth University staff and students. Its choir, “Singing for Pleasure,” also continued with good attendance levels. Funding has been completed to provide an Admiral Nurse and fundraising continues for a second. The Wareham based Dementia Friendly Purbeck has continued developing a “Happiness Project” to engage and stimulate participants’ interest, and actively promoting and re-launching its dementia support initiatives in the town. During the year the two projects have merged to enable a more coordinated offering across the Purbeck.

Since the year end **The Centre** has become an integral part of the Focus Centre, see future plans. During the year, our regular tenant, Explorers Childcare Group, continued to have good child attendance and staff resources. The public bookings have continued especially for the local music festivals.

The **Swanage Youth Club** continues to support open access youth activities at Herston Village Hall and neighbouring outdoor public space owned by Swanage Town Council. There are two sessions, currently one for year 6 youngsters and one for years 7-9. The aim is for the youth club to grow over the years to cater for up to 16 or even 18 year olds, to build resilience and improve wellbeing and health. It also links into the Swanage Youth Strategy to make best use of resources for youth across the town.

**Linking Lives Swanage** continues its “Place of welcome” and visits to its client base. “Place of Welcome” is increasingly popular, necessitating a move to still larger premises. Funding continues to rely on personal donations and fundraising events. Since the year end Linking Lives has decided to leave the Trust.

After several years of successfully supporting the assimilation of a Syrian refugee family into a new life in Dorset which it will continue to do, **Swanage Action for Refugees (SAR)** joined with other local organisations and parties to assist the Ukrainian war refugee effort. Income has increased in the year through regular donations and grants to assist with this.

**Swanage Area Forum** has continued to produce its regular Newsletter (approx. 10 editions annually) which is increasingly widely circulated throughout the various Communities within the Isle of Purbeck. It will continue to be issued so long as demonstrable need for it exists and there are sufficient production resources. It remains the intention for social events and public meetings to recommence subject to demand and the right conditions.

The **Swanage Jazz Club** has continued activities and offer monthly meetings to its enthusiastic fan base. Its finances remain in good shape, with live events mainly self-financing and substantial reserves held in the background.

**Friends of MS Purbeck** had a very successful year of fundraising. A new venue for monthly socials has proved popular and weekly exercise classes are beneficial to all taking part. Monthly excursions to local garden centres and attractions have been resumed for the summer months. They are currently looking at ways to encourage new members.

## SWANAGE AND PURBECK DEVELOPMENT TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

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**Swanage Stroke Club** continued face to face meetings and outings and continues to maintain these core regular activities. Death and frailty have taken a toll on numbers and helpers and a renewed focus is underway on attracting new members and volunteer helpers. Income sources remain a combination of small contributions to defray costs of meetings and trips, private donations often following bereavement, and support/grants from other interested organisations.

The **Greengage Community Garden** is a place for people to come together for relaxation, friendship and to enjoy both indoor and outdoor gardening activities. It has outdoor beds and a large glasshouse to provide a variety of growing environments. Grant funding from corporate and local charities, coupled with personal donations provide adequate sources of income.

**Out of the Blue** has become an established group at the Shed at Durlston Country Park, but under the governance of the Trust. It supports local people who struggle with anxiety, depression and rural isolation through stone carving, other craft activities and general social conversation. There are minimum costs, such as refreshments that are paid for by the membership and small local grants if needed.

**Food for Thought** is the Trust name for a national FareShare Mobile Larder, low cost membership scheme that was launched in January 2023, based at local drop off points and will serve families, individuals and couples who are struggling with the cost of living and to reduce waste. Food is donated by all the major supermarkets as well as local farmers who donate surplus vegetables to the charity.

Since the year end the **Friends of Swanage Skate Park** have joined the Trust whose aims is to raise money to refurbish the Swanage Skate Park.

#### **Other Charities**

The following subsidiary of the Trust also holds its own Registered Charity status:

#### **Herston Village Hall**

The hall provides an increasingly important role in the immediate locality and for the wider aspirations of the Trust to encourage activities and services that would most benefit the wider local community. As part of the Trust's "Wellbeing Swanage" project, the hall has been developed as a Community Hub, offering a base for a Toddlers Playgroup, Youth Club, Craft Circle, and other leisure activities; also as a Community Café. Citizens Advice Bureau and Digital Helpers visits the Community Hub regularly helping the local residents. As part of the Community Café a Community Pantry has been set up.

Planning permission has been gained for a new hall and local fundraising has begun for the project. Once the project is started the activities run through the hall will be continues at other properties run by the Trust.

## **SWANAGE AND PURBECK DEVELOPMENT TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023**

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#### **FUTURE PLANS FOR COMMUNITY DEVELOPMENT**

Following a Community Asset Transfer from Dorset Council, the Trust took possession of the, previously underused, Swanage Day Centre and Swanage Children's Centre, in March 2024. Together with the Centre, also owned by the Trust, and forming part of the same site, the whole complex has been renamed the Focus Centre. The intention is to integrate the buildings into a multigenerational, Wellbeing Hub. With the support of Dorset Council and Swanage Town Council a collaborative approach is being adopted to increase the number of services available to the local Community. These community services will be accommodated in managed, low cost, rooms, hired out for that purpose. The Trust has also linked up with Dorset Council to provide a Family Hub, as part of the Dorset Family Hub network funded by central Government.

The front end of the Focus Centre, facing High Street, will be converted to a Welcome Lounge and a separate Community Café. The Welcome Lounge will become a comfortably seated area staffed by 2 Assistants, trained in signposting local people to services that they need, both on and off site. They will work closely with Wellbeing Swanage to provide and promote a signposting service right across Swanage and the surrounding villages. The Community Café, open to all, on a daily basis, will be themed to regularly showcase services available for the local community.

To augment funding from existing Trust resources, local grant support has also been forthcoming and more is promised. Additionally, a substantial private donation has been forthcoming and pledged for the future.

The Trust and its members acknowledge with gratitude the financial support they receive, whether from public sources, corporate grants or private donations, which make their work possible.

#### **FINANCIAL REVIEW**

The Management Committee of each member is responsible for raising its own funds to support its activities and plans, subject to overview and monitoring by the Trustees.

During the year the unrestricted funds made a surplus of £8,897 (2022: deficit of £43,020). The deficit in 2022 was due to a refurbishment carried out to the Centre building, which was one off expenditure. The income from unrestricted activities remained consistent with the previous year. 2023: £26,625 (2022: £26,318).

The restricted funds have continued to be spent with a net deficit of £6,840 (2022: £32,491) leaving restricted reserves of £367,270 (2022: £374,110).

#### **RESERVES POLICY**

The Trust's Reserves policies are:

- a. that liquid assets should be maintained sufficient to meet three months' forward operational expenditure. All Members are encouraged to work to this objective.
- b. that Members must have regard to building up a pool of reserve assets as contingency against unforeseen events or claims.
- c. capital expenditure commitments are permitted only against agreed lines of funding available for immediate drawdown.

## **SWANAGE AND PURBECK DEVELOPMENT TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023**

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Current unrestricted reserves, excluding Fixed Assets total £36,008 which has increased from £25,233 in 2022. The current unrestricted reserves continue to cover three months' forward operational expenditure.

The Trust ensures that any new member is appropriately funded through a detailed process carried out by Trustees.

#### **LEGAL AND ADMINISTRATION DETAILS**

The official name of the Charity is Swanage and Purbeck Development Trust. The Charity was incorporated on 22 October 2013, company registration number 08743407, and received its charitable registration on 14 July 2015, charity number 1162662. The registered office of the Charity is situated at Herston Cross House, 230, High Street, Swanage, BH19 2PQ.

Swanage and Purbeck Development Trust is the sole corporate Trustee of The Herston Community Centre, (charity number 284068) and is the relevant legal entity of Days Park Centre (company number 11806469). The charity does not prepare group accounts, but the results of the subsidiaries can be seen in note 13.

#### **TRUSTEES**

The Trustees who served throughout the period and at the date of this report are as follows:

Mr Robert William Foster

Mrs Kim Gallagher

Mr Melvyn Leslie Norris

Mr Desmond Richard Robin Sutcliffe

Mr Robin James Sinclair Taylor

Mr David Stephen Williams

Mrs Deirdre Selwyn

Mr Frank Roberts (appointed 9 October 2023)

Mrs Susan Margaret Younghusband (coopted 4 February 2024)

Mr Ali Tuckley (coopted 5 April 2024, resigned 25 May 2024)

## **SWANAGE AND PURBECK DEVELOPMENT TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trust follows Charity Commission guidelines, HMRC guidance on the “fit and proper persons” test, and the NCVO code for the voluntary and community sector to ensure effective administration. Upon appointment each trustee is provided with suitable induction material and support.

Safeguarding and Health and Safety matters are kept under monthly review at Board meetings and at quarterly meetings with committee representatives from all the Members.

#### **RISK MANAGEMENT**

The Trustees believe that the key risks for the Trust are:

- Ensuring effective management and oversight of the various Members which have expanded rapidly in number since the Trust was formed.
- Ongoing sourcing of funding, whether from grant making bodies, corporate and personal donations, or local fund-raising events and campaigns. With the increased selectivity in grant funding now in evidence the Board is mindful of long-term sustainability issues.
- Availability and recruitment of suitably experienced and qualified Trustees and Committee members to serve the Trust’s diverse activities.
- Recruitment of appropriately skilled and qualified part-time and full-time employees as the Trust continue to expand its activities.
- Maintenance of adequate governance and financial reporting systems to produce a range of financial and other data information for a comprehensive overview of Trust activities for Board purposes.

#### **The Trustees address these risks via:**

- An Operational Manual to which all Members must adhere. Individual Trustees are assigned to various Members for support and oversight.
- The Reserves Policy protects against over-spending and the need for access to fund raising expertise will be addressed as regards the major projects under consideration.
- The Trust is actively seeking suitable personnel for the forthcoming major developments.
- The Board has the services of a professionally qualified Accountant with charity expertise and experience to support this work.

#### **STAFF**

At the year end there were five part-time employees, one of whom provides administration assistance to the Linking Lives Swanage; and the others to the Swanage Wellbeing Project and Youth Club. Since taking occupation of the Focus Centre the Trust has been actively recruiting management and support staff.

Other than that, all Trustees and Committee members are volunteers. In addition to the 9 main Board members, Management Committee members across all Members total approx. 150 and in a normal year these are augmented by 250+ helpers at various events and activities.

## **SWANAGE AND PURBECK DEVELOPMENT TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023**

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#### **FUNDRAISING**

The Trust carries out a variety of fundraising activities in support of the objectives of the charity. These include applications to grant making bodies, corporate and personal donations and fundraising activities in the community.

Fundraising has hitherto been managed internally, without using professional fundraisers. The Trust has received no complaints about our fundraising activities and are GDPR compliant.

#### **INVESTMENTS**

The charity has no investments. Any surplus liquid funds are placed in short-term deposits, which can be accessed rapidly.

#### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Swanage and Purbeck Development Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

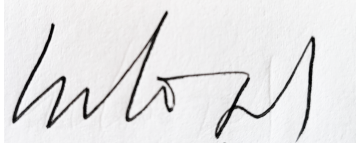
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## SWANAGE AND PURBECK DEVELOPMENT TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Signed by order of the Trustees  
S Younghusband

Registered Office  
Focus Centre  
107 High Street  
Swanage  
BH19 2NB

12 July 2024

## SWANAGE AND PURBECK DEVELOPMENT TRUST

### INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

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I report on the accounts of Swanage and Purbeck Development Trust (charity number 1162662) for the period ended 31 October 2023, which are set out on pages 10 to 21.

#### **Respective responsibilities of trustees and examiner**

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

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

It is my responsibility to:

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

#### **Basis of independent examiner's statement**

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

#### **Independent examiner's statement**

I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

I have completed my examination. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



**Nicola Pitcher**

16 Church Knowle, Wareham, BH20 5NG

28 July 2024

**SWANAGE AND PURBECK DEVELOPMENT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Income</b>					
Donations		2,952	118,041	120,993	225,260
Other trading		-	-	-	-
Investment income		212	179	391	11
		3,164	118,220	121,385	225,271
Income from charitable activities		23,461	13,131	36,591	35,301
Other income		-	-	-	-
<b>Total income</b>		<b>26,625</b>	<b>131,351</b>	<b>157,976</b>	<b>260,572</b>
<b>Expenditure</b>					
Raising funds	2	-	954	954	1,326
Charitable Activities	2	17,728	137,237	154,965	334,757
<b>Total expenditure</b>		<b>17,728</b>	<b>138,191</b>	<b>155,919</b>	<b>336,083</b>
Net income/(expenditure)		8,897	(6,840)	2,057	(75,511)
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>8,897</b>	<b>(6,840)</b>	<b>2,057</b>	<b>(75,511)</b>
Balance brought forward at 1st November 2022		57,887	374,110	431,997	507,508
Balance carried forward 31st October 2023		<b>66,784</b>	<b>367,270</b>	<b>434,054</b>	<b>431,997</b>

All recognised gains and losses during the year are included in the Statement of Financial Activities.

All the activities of the charity are classed as continuing.

The notes on pages 12 to 21 form part of these financial statements.

# SWANAGE AND PURBECK DEVELOPMENT TRUST

## BALANCE SHEET FOR THE YEAR ENDED 31 OCTOBER 2023

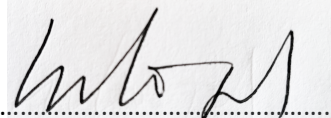
			2023		2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Fixed assets</b>					
Tangible Assets	6	30,776	190,745	221,521	225,771
Investments	7	-	-	-	-
<b>Current assets</b>					
Debtors		2,854	105	2,959	3,764
Cash at bank		37,045	179,044	216,089	209,547
		39,899	179,149	219,048	213,311
<b>Current liabilities</b>					
Creditors: amounts falling due within one year:	8	3,891	2,624	6,515	7,085
<b>Net current assets</b>		36,008	176,525	212,533	206,226
<b>Net assets</b>		<b>66,784</b>	<b>367,270</b>	<b>434,054</b>	<b>431,997</b>
<b>Represented by:</b>					
Restricted Funds	9	-	367,270	367,270	374,110
Unrestricted Funds		66,784	-	66,784	57,887
<b>Total funds</b>		<b>66,784</b>	<b>367,270</b>	<b>434,054</b>	<b>431,997</b>

For the period ended 31 October 2023 the company was entitled to exemption from audit under 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

On behalf of the Board of Trustees



S Younghusband

12 July 2024

The notes on pages 12 to 21 form part of these financial statements.

Company Registration Number: 08743407 (England and Wales)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

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**1 Accounting policies**

**1.1 Basis of the preparation of accounts**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charity Commission Statement of Recommended Practice - 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 (second edition).

The Trustees confirm that the Charity is a public benefit entity as defined by FRS 102.

The accounting policies have been applied consistently throughout the accounts and the prior year.

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 £.

**1.2 Fund accounting**

**1.2.1 Unrestricted Funds**

These funds can be used for any of the charity's purposes.

**1.2.2 Restricted Funds**

These funds have been given to the Trust for a particular purpose to be used in accordance with the wishes of the donor.

**1.3 Depreciation**

Items are capitalised that cost over £1,000 and have an ongoing value in use to the charity.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected useful life as follows:

Computers, furniture and other equipment: 25% straight line

Buildings: 2% straight line

Roof: 3.33% straight line

Motor vehicles: 20% straight line

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

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**1.4 Income**

Donations, gifts, legacies and similar incoming resources are accounted for when receivable, which is when the Charity becomes entitled to the resource. Deferred income represents accounts received for future periods and is released to incoming resources in the period for which it is received. Gift Aid reclaimable on donations to the Charity is included with the amounts received. Investment income, represented by bank interest is credited to the Statement of Financial Activities on a receivable basis.

**1.5 Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. The direct costs have been allocated as described below. The indirect costs have been allocated as described in note 6.

Raising funds: comprise of those costs associated with the generation of all voluntary income.

Charitable activities: comprise of 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: costs incurred in the governance of the Trust and associated constitutional and statutory requirements. These costs are allocated to charitable activities.

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

**1.6 Financial Instruments**

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**1.7 Critical estimate and judgements and key sources of estimation uncertainty**

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 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.

**1.9 Group accounts**

Group accounts have not been prepared as the charity has taken the exemption allowed in the Charities SORP to not consolidate The Herston Community Centre and Days Park Centre, wholly controlled subsidiaries of the charity, as the total gross income of the group is less than £500,000.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

2. Analysis of Expenditure

	Raising funds £	Charitable Activities £	Total 2023 £	Raising funds	Charitable Activities	Total 2022 £
<b>Direct Costs</b>						
Memorial Expenditure	-	3,563	3,563	-	83,197	83,198
Wellbeing Expenditure	-	71,632	71,632	-	62,474	62,474
Football Club Expenditure	-	8,297	8,297	-	65,523	65,523
Fundraising	954	-	954	1,326	-	1,326
<b>Support Costs</b>						
Staff costs	-	35,580	35,580	-	18,705	18,705
Legal and professional fees	-	6,325	6,325	-	19,911	19,911
Catering	-	1,813	1,813	-	3,120	3,120
Other office costs	-	5,752	5,752	-	10,045	10,045
Utilities and property expenses	-	12,425	12,425	-	4,865	4,865
Refurbishments	-	4,080	4,080	-	60,212	60,212
Depreciation	-	5,497	5,497	-	6,725	6,725
	<b>954</b>	<b>154,965</b>	<b>155,919</b>	<b>1,326</b>	<b>334,777</b>	<b>336,103</b>

Staff costs, legal and professional and PR have been allocated according to the time spent on each during the year. Staff costs are inclusive of training, recruitment and other staff related expenditure.

Depreciation and other office costs have been apportioned between the relevant members.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

<b>3 Total expenditure</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiners fees	-	1,100
Amounts payable under operating leases	-	-
Depreciation	5,497	6,925

<b>4 Staff costs</b>	<b>2023</b>	<b>2022</b>
Average number of employees during the year	5	3
Employees earning between £60,000 and £70,000	-	-
Employees earning between £80,000 and £90,000	-	-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs:		
Wages & Salaries	35,580	18,705
Other staff costs	-	-
	<b>35,580</b>	<b>18,705</b>

**5 Related party transactions and trustee's remuneration**

Trustees received no emoluments (2022: £nil) during the year.

During the year 2 Trustees have made donations and gifts in kind of £360 to the charity (2022: 2 Trustees made donations of £360)

The Trustees are not aware of any other Related Party Transactions.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

6 Tangible Fixed Assets

	Land and Buildings £	Building improvements	Furniture & Other Equipment £	Motor Vehicles £	Total £
<b>Cost</b>					
<b>Brought forward 1st November 2022</b>	200,000	36,800	11,326	7,900	256,026
<b>Additions</b>	-	-	1,250	-	1,250
<b>Disposals</b>	-	-	-	-	-
<b>At 31<sup>st</sup> October 2023</b>	200,000	36,800	12,576	7,900	257,276
<b>Depreciation:</b>					
<b>Brought forward 1st November 2022</b>	10,043	5,009	10,463	4,740	30,255
<b>Depreciation - disposals</b>	-	-	-	-	-
<b>Charge for the year</b>	2,043	1,227	647	1,580	5,497
<b>At 31<sup>st</sup> October 2022</b>	12,086	6,236	11,110	6,320	35,752
<b>Net book value</b>					
<b>At 31<sup>st</sup> October 2023</b>	187,915	30,564	1,466	1,580	221,525
<b>At 31<sup>st</sup> October 2022</b>	189,957	31,791	863	3,160	225,771

None of the above fixed assets are used for direct charitable purposes but all are used to support charitable activities.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

**7 Investments**

The charity has a subsidiary charity, The Herston Community Centre, and a subsidiary company limited by guarantee, Days Park Centre. The Herston Community Centre is a UK charity registered in England and Wales with the charity number 248068. The charity is the sole Trustee of the charity and therefore controls the activities of the charity. The charity runs the Herston Community Centre on behalf of the charity. Days Park Centre was incorporated on 5 February 2019 as a Company Limited by Guarantee registered in England and Wales with the company number 11806469. Days Park Centre was registered as a Charity in England and Wales on 9 April 2020 with the charity number of 1188983.

A summary of The Herston Community Centre's results for the year is given below:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross income	10,584	20,180
Gross expenditure	(7,434)	(2,264)
	<b>3,150</b>	<b>17,916</b>

At 31 October 2023 the charity had net assets of £154,323 (2022: £151,173).

During the year one Trustee donated gifts in kind of £nil (2022: one Trustee donated gifts in kind of £nil) to the charity.

A summary of Days Park Centre's results for the year is given below:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross income	-	-
Gross expenditure	-	-
	<b>-</b>	<b>-</b>

At 31 October 2023 the company had net assets of £5,000 (2022: £5,000).

**8 Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other Creditors	-	-
Accruals & Deferred Income	6,515	7,085
	<b>6,515</b>	<b>7,085</b>

**SWANAGE AND PURBECK DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**9 Movements in restricted funds**

	01/11/2022	Incoming	Outgoing	Transfer	31/10/2023
	£	resources	resources	between	£
			£	funds	
General account	674	-	(674)		-
The Centre	192,308	-	(4,393)		187,915
Youth Activity	18,356	17,588	(17,936)		18,008
Wellbeing	-	21,379	(20,737)		642
Dementia Friendly					
Community	79,341	5,714	(14,644)		70,411
Swanage Area Forum	3,655	-	(350)		3,305
Linking Lives	3,557	5,649	(6,667)		2,539
Defibrillator					
Partnership	24,414	5,310	(8,260)		21,464
Food for Thought	-	16,363	(10,855)		5,508
Swanage Action for					
Refugees	9,299	8,353	(13,245)		4,407
Swanage Jazz	4,596	1,589	(752)		5,433
Friends of Sandford					
Surgery	1,500	-	-		1,500
Art Workshop	791	934	(1,725)		-
MS Friends	20,187	17,811	(16,028)		21,970
Out of the Blue	-	470	(175)		295
Swanage Library	768	-	(175)		593
Herston Village Hall	206	70	-		276
Covid community					
assistance	2,933	-	(2,933)		-
Trevor Chadwick	2,922	6,689	(3,563)		5,355
Stroke Club	7,170	2,579	(3,214)		6,535
Greengage	1,349	12,231	(3,569)		10,011
Days Park	777	8,621	(8,297)		1,101
	374,110	131,351	(138,191)	-	367,270

**SWANAGE AND PURBECK DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**9 Movements in restricted funds (continued)**

	01/11/2021	Incoming	Outgoing	Transfer	31/10/2022
	£	resources	resources	between	£
			£	funds	
General account	674	-	-		674
The Centre	192,133	35,700	(35,525)		192,308
Youth Club	-	27,500	(9,144)		18,356
Dementia Friendly Community	70,760	4,197	(4,290)		70,667
Admiral Nurse Swanage	14,805	2,600	(17,405)		-
Swanage Area Forum	3,831	-	(176)		3,655
Linking Lives Defibrillator	5,392	5,584	(7,419)		3,557
Partnership	16,198	14,579	(6,363)		24,414
Dementia Friendly Swanage Action for	6,703	6,083	(4,112)		8,674
Refugees	5,084	9,217	(5,002)		9,299
Swanage Jazz	5,456	1,222	(2,082)		4,596
Friends of Sandford Surgery	1,500	-	-		1,500
Art Workshop	3,197	3,960	(6,366)		791
MS Friends	21,409	15,460	(16,682)		20,187
Swanage Library	768	-	-		768
Albert Memorial	13,749	1,868	(15,617)		-
Herston Village Hall	206	-	-		206
Covid community assistance	2,933	-	-		2,933
Trevor Chadwick	32,721	37,068	(67,560)		2,229
Stroke Club	7,733	2,916	(3,479)		7,170
Greengage	1,349	-	-		1,349
Days Park	-	66,300	(65,523)		777
	406,601	234,254	(266,745)	-	374,110

The restricted funds relate to the various activities undertaken by the charity, via it's members. Each member has its own volunteer management committee that runs the day to day operations.

During 2023 Art Workshop left the Charity.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

**10 Statement of financial activities comparatives**

	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>Income</b>			
Donations	5,350	219,910	225,260
Other trading	-	-	-
Investment income	6	5	11
	5,356	219,915	225,271
Income from charitable activities	20,962	14,339	35,301
Other income	-	-	-
<b>Total income</b>	<b>26,318</b>	<b>234,254</b>	<b>260,572</b>
<b>Expenditure</b>			
Raising funds	-	1,326	1,326
Charitable Activities	69,338	265,419	334,757
<b>Total expenditure</b>	<b>69,338</b>	<b>266,745</b>	<b>336,083</b>
Net income/(expenditure)	(43,020)	(32,491)	(75,511)
Transfer between funds	-	-	-
<b>Net movement in funds</b>	<b>(43,020)</b>	<b>(32,491)</b>	<b>(75,511)</b>
Balance brought forward at 1st November 2021	100,907	406,601	507,508
Balance carried forward 31st October 2022	<b>57,887</b>	<b>374,110</b>	<b>431,997</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

11 Balance sheet comparatives

	2022		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
<b>Fixed assets</b>			
Tangible Assets	32,654	193,117	225,771
Investments	-	-	-
<b>Current assets</b>			
Debtors	3,764	-	3,764
Cash at bank	25,360	184,187	209,547
	29,124	184,187	213,311
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:	3,891	3,194	7,085
<b>Net current assets</b>	25,233	180,993	206,226
<b>Net assets</b>	<b>57,887</b>	<b>374,110</b>	<b>431,997</b>
<b>Represented by:</b>			
Restricted Funds	-	374,110	374,110
Unrestricted Funds	57,887	-	57,887
<b>Total funds</b>	<b>57,887</b>	<b>374,110</b>	<b>431,997</b>