

# Annual Report and Financial Statements Active Dorset CIO

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**For the Year Ended 31 March 2022**

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# Report of the Trustees

The trustees present their report and the associated financial statements of the charity for the year ended 31 March 2022.

## Reference and administrative details

**Charity registration number**  
1175697

**Registered office**  
Slades Park Pavilion  
Ensbury Avenue  
Bournemouth  
Dorset  
BH10 4HG

**Trustees**  
Chairman of the Board of Trustees:  
D Millener

Elected members:  
D Lock  
T Peters (resigned xxx)  
R Brown  
M Kimberley  
Stacey Nowicki

**Bankers**  
Barclays, Leicester, LE87 2BB

**Independent examiner**  
Mr Jonathan Marchant FCA  
Mazars LLP  
5<sup>th</sup> Floor, Merck House, Seldown Lane, Poole, Dorset, BH15 1TW

## **Structure, governance and management**

The charity is managed by a Board, the members of which also act as the charity's trustees. The names of the Board members are set out on page 1. The governing document of the charity is its Constitution adopted at a Special General Meeting held on 13<sup>th</sup> November 2017. Amongst other things, the Constitution provides for the appointment and election of Board members.

## **Objects**

The charity's objects are to:

To promote for the benefit of the inhabitants of the county of Dorset the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants

## **Achievements**

In our third year of operation we saw some continued disruption to how people were able to use our facilities and services due to the impact of COVID restrictions which fluctuated throughout the year. Although disruptive we were delighted to see just how resilient the activity provision was with the local community taking every opportunity to be active and share the community spaces.

The flexibility of our café and our over 30 volunteers was crucial and enabled us to demonstrate both the value we are bringing locally to the health and wellbeing of our community but also that our delivery model is robust and sustainable.

## **Volunteers**

Over 30 new volunteers are trained and operating within the café plus numerous sport coaches are delivering sessions to local people.

## **Plans for 2022/23**

These include building on the successful activities and events in Bournemouth while remaining conscious of the capacity that can be delivered using a volunteer model. The opening of our second site at Redlands in Weymouth.

## **Financial review**

The Statement of Financial Activities on page 6 shows Net Incoming Resources (i.e. a surplus) of £55,786 for the 2021/22 financial year (2019/20: the charity generated a surplus of £34,749).

## **Reserves policy**

The trustees have agreed a policy to maintain reserves within the General Fund at such a level as would enable it, in the event of a sudden loss of income, to cover ongoing direct expenses of running the charity for a period of about 6 months. They recognize though that this may take a few years to achieve.

## **Risk management**

### **COVID-19**

In March 2020, the United Kingdom was impacted by the COVID-19 pandemic. We worked with all our community partners to minimise the COVID-19 impact on the charity but also to maximise the benefits that we could still deliver within the local restrictions. The environment has stabilised a great deal and we are seeing a return to pre-pandemic activity levels.

### **Cost of Living**

The United Kingdom is experiencing a cost of living challenge which impacts most on those with the least. Many of our activities are designed to be attractive to these groups specifically and so we recognise some risk especially in peoples ability to pay for activity. The model we use balances those priorities with delivering activity to the wider community and so we remain confident that the delivery and sustainability remain robust.

## **Trustees' responsibilities for the financial statements**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BY ORDER OF THE TRUSTEES**

D Millener

Chairman

Date:

# Independent Examiner's Report to the Trustees of Active Dorset CIO

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 6 to 13.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

## Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# Independent Examiner's Report to the Trustees of Active Dorset CIO

## Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Active Dorset CIO in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jonathan Marchant FCA

Mazars LLP  
Chartered accountants  
5th Floor  
Merck House  
Seldown Lane  
Poole  
Dorset  
BH15 1TW

Date:

## Statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Incoming resources</b>					
Activities for generating funds	2	210,605	-	210,605	93,906
Other income	3	4,125	-	4,125	27,002
<b>Total incoming resources</b>		<b>214,730</b>	<b>-</b>	<b>214,730</b>	<b>120,908</b>
<b>Resources expended</b>					
Costs of generating funds	4	(95,885)	-	(95,885)	(45,698)
Charitable activities	5	(63,059)	-	(63,059)	(40,460)
<b>Total resources expended</b>		<b>(158,944)</b>	<b>-</b>	<b>(158,944)</b>	<b>(86,159)</b>
<b>Net incoming resources for the year</b>		<b>55,786</b>	<b>-</b>	<b>55,786</b>	<b>34,749</b>
<b>Net movement in funds</b>		<b>55,786</b>	<b>-</b>	<b>55,786</b>	<b>34,749</b>
Fund balances brought forward		31,878	-	31,878	(2,871)
Transfers		-	-	-	-
<b>Fund balances carried forward</b>		<b>87,664</b>	<b>-</b>	<b>87,664</b>	<b>31,878</b>

The accompanying accounting policies and notes form part of these financial statements.



## Balance sheet

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	22,110	28,229
		<u>22,110</u>	<u>28,229</u>
<b>Current assets</b>			
Debtors	8	10,838	2,609
Cash on deposit		196,794	102,035
		<u>207,633</u>	<u>104,644</u>
<b>Current liabilities</b>			
Creditors	9	(142,079)	(100,995)
<b>Net current assets</b>		<u>65,554</u>	<u>(3,649)</u>
<b>Total assets less current liabilities</b>		<u>87,664</u>	<u>(31,878)</u>
<b>Representing:</b>			
Unrestricted funds	10	87,665	31,878
Restricted funds	10	-	-
<b>Total funds</b>		<u>87,664</u>	<u>31,878</u>

Charity Number - 1175697

The financial statements were approved by the Board of Trustees on

D Millener – Chairman

**The accompanying accounting policies and notes form part of these financial statements.**

## 1 Principal accounting policies

### Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

### Going concern

The financial statements have been prepared on the basis that the charity is a going concern. When determining the going concern assessment the trustees have considered the charity's activities, together with factors likely to affect its future development, performance and position; these are set out in the Trustees Report.

The trustees consider that there are no material uncertainties on the charity's ability to continue its activities for the foreseeable future. The trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations for a period of at least twelve months from the signing of these financial statements.

### Income

#### Café revenue

Income represents point of sale receipts and amounts invoiced, excluding value added tax, in respect of the sale of goods and services to customers.

#### Rental income

Income received for rental services is deferred until the criteria for income recognition are met.

### Allocation of resources expended

Costs of generating funds consists of fees and costs associated with the events and activities of the Charity (as detailed in note 4).

Costs of charitable activities include the costs associated with the management of the charity, not included as direct costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs include the fees of the independent examiner.

## Fixed assets

Items costing less than £500 are written off immediately to the income and expenditure account of the period in which they are purchased.

Depreciation is calculated so as to write off the cost of a capitalised asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 3 years straight line basis.  
Cricket pitch – 4 years straight line basis.

## Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

## Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the charity would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

## Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## Judgements in applying accounting policies and key sources of estimation uncertainty

In the preparation of the 2021 financial statements, it is the responsibility of the trustees to make informed judgements and estimates in the provision of liabilities and expenses.

Active Dorset CIO acknowledges the requirements of this disclosure. As such the trustees of the charity can clarify that there are no significant assumptions made or other key sources of estimation of uncertainty at the reporting date of 31 March 2021.

## 2. Activities for generating funds

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Café sales	90,501	-	90,501	48,228
Pitch hire	105,910	-	105,910	42,963
Hall hire	7,937	-	7,937	2,290
Velodrome hire	3,119	-	3,119	220
Events	74	-	74	205
Tennis centre	3,064	-	3,064	-
Total	210,605	-	210,605	93,906

All activities for generating funds in 2021 were unrestricted.

## 3. Other income

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
ECB Grant	-	-	-	25,000
Other	4,125	-	4,125	2,002
Total	4,125	-	4,125	27,002

£25,000 of other income in 2021 was restricted.

#### 4. Cost of generating funds

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Cost of goods sold	12,930	-	12,930	12,723
Café consumables	36,769	-	36,769	7,375
Equipment hire	1,186	-	1,186	3,100
Management charge	45,000	-	45,000	22,500
Total	95,885	-	95,885	45,698

2021 costs of generating funds were all unrestricted.

#### 5. Charitable activities

	2022 £	2021 £
Advertising & Marketing	2,205	80
Consulting	-	2,268
Cleaning	4,473	5,447
Postage & Stationery	27	1
Repairs & Maintenance	39,196	26,259
Depreciation	8,494	2,161
Governance Costs (detailed in note 6)	-	2,040
Bank charges	1,342	1,033
Coaching	3,166	457
Sundry expenses	4,156	714
	63,059	30,265

The charity does not employ any staff.

Out-of-pocket expenses totalling £nil (2021 - £nil) were reimbursed to trustees in the year.

#### 6 Governance costs

The amount payable for the independent examination (inclusive of VAT not recoverable by the charity) totals £2,040 (2021 - £2,040), and no amounts were paid to the examiner in respect of other services.

## 7 Tangible fixed assets

	Equipment £	Cricket Pitch £	Total £
<b>Cost</b>			
At 1 April 2021	5,091	25,916	2,184
Additions	2,375	-	2,375
Disposals	-	-	-
At 31 March 2022	7,467	25,916	33,383
<b>Depreciation</b>			
At 1 April 2021	1,699	1,080	2,779
Charge for the year	2,115	6,479	8,594
On disposals	-	-	-
At 31 March 2022	3,814	7,559	11,373
<b>Net book value</b>			
At 31 March 2022	3,653	18,357	22,010
At 31 March 2021	3,392	24,836	28,228

## 8 Debtors

	2022 £	2021 £
Trade debtors	9,536	2,082
Other debtors	1,302	527
	10,838	2,609

## 9 Creditors

	2022 £	2021 £
Trade creditors	3,040	31,956
Active Dorset CIC	67,500	22,500
Accruals	2,040	2,040
Sinking Fund	58,333	33,333
Other Creditors	11,166	11,166
	142,079	100,995

## 10 Funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds	31,878	214,730	(158,944)	-	87,664
Restricted funds	-	-	-	-	-
Total funds	<u>31,878</u>	<u>214,730</u>	<u>(158,944)</u>	<u>-</u>	<u>87,664</u>

## 11 Other financial commitments

The company had total commitments at the balance sheet date of £368 (2021: £4,420).

## 12 Related Party Transactions

During the year the charity incurred costs totalling £45,000 (2021: £22,500) from Active Dorset CIC, a company with common control. These costs were mainly in relation to staff costs. At the year end date £67,500 (2021: £22,500) was owed to Active Dorset CIC.

## 13 Controlling party

The charity is controlled by its trustees in accordance with the terms in the Articles of Association.