

**Charity number: 1175697**

**Active Dorset CIO**

**Annual report and financial statements**

**For the year ending 31 March 2024**

**Active Dorset CIO**  
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**Active Dorset CIO**  
**Legal and administrative details**

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<b>Charity trustees</b>	D Millener – (Chair) D Lock R Brown S Nowicki (resigned 14 December 2023) M Kimberley N Farmer (appointed 13 March 2023) A Ottoway (appointed 13 March 2023)
<b>Charity number</b>	1175697
<b>Registered office</b>	Slades Park Pavilion Ensbury Avenue Bournemouth Dorset BH10 4HG
<b>Independent examiner</b>	Saffery LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
<b>Bankers</b>	Barclays, Leicester, LE87 2BB

**Active Dorset CIO**  
**Annual report of the Trustees**  
**For the year ended 31 March 2024**

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The Trustees present their report, together with the financial statements for the year ended 31 March 2024.

**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 November 2017. Amongst other things, the Constitution provides for the appointment and election of Board members.

**Objects**

The charity's objects are:

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**

There has been a continued growth in the number of people using our sites and most pleasing has been the increasing number of these from priority communities. Many new and varied opportunities to increase physical activity are being taken up alongside the community cohesion and wider wellbeing benefits of people spending time at the sites.

We were delighted that a number of our volunteers continue to have been able to use their experience gained with us to help achieve full time paid employment and to relieve social isolation.

Our newer site, Redlands Leisure and Community Park in Weymouth has seen a large amount of investment with more due in 24/25. Bringing this much valued and key site for the Weymouth community back to a serviceable standard has been a considerable undertaking but has been hugely appreciated by local groups and individuals.

**Volunteers**

As well as over 30 volunteers in Bournemouth we have a further 20 in Weymouth who are trained and operating within the cafés. Very many sport coaches are delivering sessions to local people at both sites.

**Plans for 2024/25**

Our focus will be to complete the various capital works in Weymouth and embed the new 3G football pitches there into the site operations.

In Bournemouth we hope to use some of the retained surpluses to improve the cafe offer and to add some additional park facilities.

**Active Dorset CIO**  
**Annual report of the Trustees**  
**For the year ended 31 March 2024**

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**Financial review**

We have seen the impact of increased cost of living pressures, especially on some of the priority communities we aim to serve. It is a challenge to balance the community need and our intent to provide high quality facilities for local people with the need to remain financially sustainable but the sound model we have implemented provides confidence that we can continue to achieve that balance.

**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**

**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 people's 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

**Active Dorset CIO**  
**Independent examiners' report**  
**For the year ended 31 March 2024**

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I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 5 to 14.

**Respective responsibilities of trustees and examiner**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 accounts 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 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.



C Baleri ACA CTA  
For and on behalf of  
Saffery LLP  
Midland House  
2 Poole Road  
Bournemouth  
Dorset  
BH2 5QY

7 January 2025

**Active Dorset CIO**  
**Annual report of the Trustees**  
**For the year ended 31 March 2024**

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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.

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BY ORDER OF THE TRUSTEES

D Millener

Chairman

Date: 20.12.24



**Active Dorset CIO**  
**Statement of financial activities**  
**For the year ended 31 March 2024**

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	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>					
Voluntary income	2	73,215	-	73,215	121,733
Activities for generating funds	3	563,629	-	563,629	340,302
Other income	4	12,683	-	12,683	600
<b>Total incoming resources</b>		<u>649,527</u>	<u>-</u>	<u>649,527</u>	<u>462,635</u>
<b>Resources expended on:</b>					
Cost of generating funds	5	(171,378)	-	(171,378)	(141,644)
Charitable activities	6	(283,123)	-	(283,123)	(172,975)
<b>Total resources expended</b>		<u>(454,501)</u>	<u>-</u>	<u>(454,501)</u>	<u>(314,619)</u>
Net income expenditure		195,026	-	195,026	148,016
<b>Net movement in funds</b>		<u>195,026</u>	<u>-</u>	<u>195,026</u>	<u>148,016</u>
Fund balance brought forward		294,013	-	294,013	145,997
<b>Total funds at 31 March 2024</b>		<u>489,039</u>	<u>-</u>	<u>489,039</u>	<u>294,013</u>



**Active Dorset CIO**  
**Balance sheet**  
**As at 31 March 2024**

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible fixed assets	8		171,414		111,877
<b>Current assets</b>					
Debtors	9	275,992		34,254	
Cash on deposit		352,791		339,545	
		<u>628,783</u>		<u>373,799</u>	
<b>Creditors – amounts falling due with one year</b>					
Creditors	10	(311,158)		(191,663)	
		<u></u>		<u></u>	
Net current assets			317,625		182,136
Net assets			<u>489,039</u>		<u>294,013</u>
<b>Funds</b>					
General funds	11		380,706		210,680
Designated funds			108,333		83,333
Restricted funds	11		-		-
			<u>489,039</u>		<u>294,013</u>
<b>Total funds</b>			<u>489,039</u>		<u>294,013</u>

Charity Number - 1175697

The financial statements were approved by the Board of Trustees on 20.12.24



**D Millener**  
**Chairman**

**Active Dorset CIO**  
**Statement of cashflows**  
**For the year ended 31 March 2024**

		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>			
Net surplus/(deficit)		<u>195,026</u>	<u>148,016</u>
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	<b>8</b>	<u>55,618</u>	<u>34,528</u>
		<u>250,644</u>	<u>182,544</u>
<b>Working capital adjustments</b>			
(Increase) in debtors	<b>9</b>	<u>(241,738)</u>	<u>(23,415)</u>
Increase in creditors	<b>10</b>	<u>119,495</u>	<u>107,917</u>
<b>Net cash flows from operating activities</b>		<u>128,401</u>	<u>267,046</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	<b>8</b>	<u>(115,155)</u>	<u>(125,160)</u>
Proceeds on disposal of tangible fixed assets	<b>8</b>	<u>-</u>	<u>865</u>
<b>Net cash used in investing activities</b>		<u>(115,155)</u>	<u>(124,295)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>13,246</u>	<u>142,751</u>
<b>Cash and cash equivalents brought forward</b>		<u>339,545</u>	<u>196,794</u>
<b>Cash and cash equivalents carried forward</b>		<u>352,791</u>	<u>339,545</u>

**Active Dorset CIO**  
**Notes to the accounts**  
**For the year ended 31 March 2024**

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**1. Principal accounting policies**

**a. 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.

**b. 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.

**c. 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.

**d. Income**

**Cafe 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.

**Voluntary income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured sufficiently reliably.

**e. 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 5).

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

**Active Dorset CIO**  
**Notes to the accounts**  
**For the year ended 31 March 2024**

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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.

**f. 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:

Plant & Equipment - Between 3 and 10 years straight line basis.

Cricket pitch — 4 years straight line basis.

**g. 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.

**h. 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.

**i. 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.

**Active Dorset CIO**  
**Notes to the accounts**  
**For the year ended 31 March 2024**

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**j. 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.

**k. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**l. Judgements in applying accounting policies and key sources of estimation uncertainty**

In the preparation of the 2024 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 are the following significant estimations.

**Donated assets**

The charity received a significant level of tangible assets as part of a donation during the financial year. As part of the recognition of the asset additions and donation value management have applied estimation to ascertain a value. The estimation is based on the consideration of replacement value of the assets and where in the useful life the asset existed at the point of donation

**2. Voluntary income**

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	2024 £	£	£	2023 £
Grant funding	73,215	-	73,215	29,946	-	29,946
Gifted assets	-	-	-	91,787	-	91,787
	<u>73,215</u>	<u>-</u>	<u>73,215</u>	<u>121,733</u>	<u>-</u>	<u>121,733</u>

2023 voluntary income were all unrestricted.

**Active Dorset CIO**  
**Notes to the accounts**  
**For the year ended 31 March 2024**

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**3. Activities for generating funds**

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Café sales	157,511	-	157,511	119,903
Facility Hire	360,630	-	360,630	207,884
Hall hire	12,987	-	12,987	381
Tennis centre	31,834	-	31,834	12,134
Events	667	-	667	-
<b>Total</b>	<b>563,629</b>	<b>-</b>	<b>563,629</b>	<b>340,302</b>

2023 activities for generating funds were all unrestricted.

**4. Other income**

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Other	12,683	-	12,683	600
<b>Total</b>	<b>12,683</b>	<b>-</b>	<b>12,683</b>	<b>600</b>

2023 other income were all unrestricted.

**5. Cost of generating funds**

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Café consumables	84,114	-	84,114	59,796
Equipment hire	2,995	-	2,995	-
Cleaning	8,616	-	8,616	6,184
Management charge	75,653	-	75,653	75,664
<b>Total</b>	<b>171,378</b>	<b>-</b>	<b>171,378</b>	<b>141,644</b>

2023 costs of generating funds were all unrestricted.

**Active Dorset CIO**  
**Notes to the accounts**  
**For the year ended 31 March 2024**

**6. Cost of Charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Advertising & Marketing	1,947	3,694
Cleaning	-	597
Repairs & Maintenance	73,964	19,446
Depreciation	55,617	34,428
Governance costs	25,450	3,960
Bank charges	3,451	3,732
Coaching	245	804
User fees collected for previous operator	-	29,829
Rates	19,370	599
Light, power and heating	63,160	24,362
Legal and professional	1,350	27,530
Insurance	3,140	1,704
Sundry expenses	35,429	22,290
	<u>283,123</u>	<u>172,975</u>

The charity does not employ any staff.

**7. Governance costs**

The amount payable for the independent examination and bookkeeping totals £4,050 (2023 - £3,960), and no amounts were paid to the examiner in respect of other services.

**8. Tangible fixed assets**

	<b>Equipment</b>	<b>Cricket Pitch</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
1 April 2023	131,762	25,916	157,678
Additions	115,155	-	115,155
Disposals	-	-	-
31 March 2024	<u>246,917</u>	<u>25,916</u>	<u>272,833</u>
<b>Depreciation</b>			
1 April 2023	31,763	14,038	45,801
Charge for the period	49,139	6,479	55,618
On disposals	-	-	-
31 March 2024	<u>80,902</u>	<u>20,517</u>	<u>101,419</u>
<b>Net Book Value</b>			
31 March 2024	<u>166,015</u>	<u>5,399</u>	<u>171,414</u>
31 March 2023	<u>99,999</u>	<u>11,878</u>	<u>111,877</u>

**Active Dorset CIO**  
**Notes to the accounts**  
**For the year ended 31 March 2024**

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	21,820	1,687
Other debtors	7,776	2,621
Accrued income	231,118	29,946
VAT	15,278	-
	<u>275,992</u>	<u>34,254</u>

**10. Creditors and accruals**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,413	25,966
Amounts owed to related parties	276,772	141,103
Accruals	11,973	6,000
Other creditors	-	17,166
VAT	-	1,428
	<u>311,158</u>	<u>191,663</u>

**11. Funds**

	<b>At 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	210,680	649,527	(454,501)	(25,000)	380,706
Designated funds	83,333	-	-	25,000	108,333
Unrestricted funds	294,013	649,527	(454,501)	-	489,039
Restricted funds	-	-	-	-	-
Total funds	<u>294,013</u>	<u>649,527</u>	<u>(454,501)</u>	<u>-</u>	<u>489,039</u>

**Designated funds**

The designated fund represents the requirement to replace the 3G pitches after a period of ten years from installation. The fund continues to increase on a straight line basis by the expected value of the future costs. This is demonstrated by the transfer.

**12. Other financial commitments**

The company had total commitments at the balance sheet date of £nil (2023: £nil).



**13. Related party transactions**

During the year the charity incurred costs totalling £136,994 (2023: £73,603) from Active Dorset CIC, a company with common control. These costs were mainly in relation to staff costs. At the year end date £276,772 (2023: £141,103) was owed to Active Dorset CIC.

**14. Controlling party**

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