

Charity number: 1175697

Active Dorset CIO

Annual report and financial statements

For the year ending 31 March 2025

Active Dorset CIO

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Active Dorset CIO
Legal and administrative details

Charity trustees D Millener – (Chair)
D Lock
R Brown
M Kimberley
N Farmer
A Ottoway

Charity number 1175697

Registered office Slades Park Pavilion
Ensburry Avenue
Bournemouth
Dorset
BH10 4HG

Independent examiner Saffery LLP
Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Bankers Barclays Bank
De Montfort Street
Leicester
Leicestershire
LE87 2BB

The Trustees present their report, together with the financial statements for the year ended 31 March 2025.

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.

Improvements to the pavilion at Slades Park is enhancing the volunteer and community experience and the significant investment at Redlands in Weymouth will open in late 2025 which will grow the offer for local people considerably.

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 2025/26

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 replace the changing rooms and toilets as part of a larger programme to improve the entrance and facilities in the park.

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. As at 31 March 2025, free reserves stood at £364,599 (2024: £209,292) which corresponds to 5 months of direct expenditure (2024: 6).

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 appreciable 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
Annual report of the Trustees
For the year ended 31 March 2025

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.

D Millener

BY ORDER OF THE TRUSTEES

D Millener

Chairman

Date: 27th Jan 2026

Active Dorset CIO
Independent examiners' report
For the year ended 31 March 2025

I report on the financial statements of the charity for the year ended 31 March 2025, 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

27 January 2026

Active Dorset CIO
Statement of financial activities
For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources					
Voluntary income	2	291,413	-	291,413	73,215
Activities for generating funds	3	695,304	-	695,304	563,629
Other income	4	-	-	-	12,683
Total incoming resources		<u>986,717</u>	<u>-</u>	<u>986,717</u>	<u>649,527</u>
Resources expended on:					
Cost of generating funds	5	(529,686)	-	(529,686)	(171,378)
Charitable activities	6	(307,588)	-	(307,588)	(283,123)
Total resources expended		<u>(837,274)</u>	<u>-</u>	<u>(837,274)</u>	<u>(454,501)</u>
Net income expenditure		<u>149,443</u>	<u>-</u>	<u>149,443</u>	<u>195,026</u>
Net movement in funds		<u>149,443</u>	<u>-</u>	<u>149,443</u>	<u>195,026</u>
Fund balance brought forward		489,039	-	489,039	294,013
Total funds at 31 March		<u>638,482</u>	<u>-</u>	<u>638,482</u>	<u>489,039</u>

Active Dorset CIO
Balance sheet
As at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	8		140,550		171,414
Current assets					
Debtors	9	198,160		275,992	
Current investments		144,418		-	
Cash on deposit		928,853		352,791	
		1,271,431		628,783	
Creditors – amounts falling due with one year					
Creditors	10	(773,499)		(311,158)	
Net current assets			497,932		317,625
Net assets			638,482		489,039
Funds					
General funds	11		505,149		380,706
Designated funds			133,333		108,333
Restricted funds	11		-		-
Total funds			638,482		489,039
Charity Number - 1175697					

The financial statements were approved by the Board of Trustees on 27 Jan 2026

D Millener

D Millener
Chairman

Active Dorset CIO
Statement of cashflows
For the year ended 31 March 2025

		2025	2024
	Note	£	£
Cash flows from operating activities			
Net surplus/(deficit)		<u>149,443</u>	<u>195,026</u>
Adjustments to cash flows from non-cash items			
Depreciation	8	<u>74,327</u>	<u>55,618</u>
		223,770	250,644
Working capital adjustments			
Decrease/(Increase) in debtors	9	77,832	(241,738)
Increase in creditors	10	<u>462,341</u>	<u>119,495</u>
Net cash flows from operating activities		<u>763,943</u>	<u>128,401</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	8	(43,463)	(115,155)
Proceeds on disposal of tangible fixed assets	8	<u>-</u>	<u>-</u>
Net cash used in investing activities		<u>(43,463)</u>	<u>(115,155)</u>
Change in cash and cash equivalents in the reporting period		720,480	13,246
Cash and cash equivalents brought forward		<u>352,791</u>	<u>339,545</u>
Cash and cash equivalents carried forward		<u><u>1,073,271</u></u>	<u><u>352,791</u></u>

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

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. 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 £.

b. 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.

c. 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.

d. 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.

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.

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

e. 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.

f. 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.

g. 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.

h. 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.

i. Creditors

Short term creditors are measured at the transaction price. Other financial Liabilities are

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

j. 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.

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

In the preparation of the 2025 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
	£	£	2025 £	£	£	2024 £
Grant funding	291,413	-	291,413	73,215	-	73,215
	<u>291,413</u>	<u>-</u>	<u>291,413</u>	<u>73,215</u>	<u>-</u>	<u>73,215</u>

2024 voluntary income was all unrestricted.

3. Activities for generating funds

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Café sales	239,058	-	239,058	157,511
Facility Hire	398,964	-	398,964	360,630
Hall hire	24,821	-	24,821	12,987
Tennis centre	27,515	-	27,515	31,834
Events	4,946	-	4,946	667
Total	695,304	-	695,304	563,629

2024 activities for generating funds were all unrestricted.

4. Other income

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Other	-	-	-	12,683
Total	-	-	-	12,683

2024 other income was all unrestricted.

5. Cost of generating funds

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Café consumables	104,393	-	104,393	84,114
Equipment hire	1,626	-	1,626	2,995
Cleaning	13,325	-	13,325	8,616
Management charge	410,342	-	410,342	75,653
Total	529,686	-	529,686	171,378

2024 costs of generating funds were all unrestricted.

6. Cost of Charitable activities

2025 **2024**

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

	£	£
Advertising & Marketing	802	1,947
Cleaning	260	-
Repairs & Maintenance	93,168	73,964
Depreciation	74,327	55,617
Governance costs	6,503	25,450
Bank charges	901	3,451
Coaching	1,325	245
Rates	(695)	19,370
Light, power and heating	48,373	63,160
Legal and professional	239	1,350
Insurance	758	3,140
Sundry expenses	<u>81,627</u>	<u>35,429</u>
	<u>307,588</u>	<u>283,123</u>

The charity does not employ any staff.

7. Governance costs

The amount payable for the independent examination and bookkeeping totals £4,200 (2024 - £4,050), and £500 (2024: £nil) amounts was paid to the examiner in respect of other services.

8. Tangible fixed assets

	Equipment £	Cricket Pitch £	Total £
Cost			
1 April 2024	246,917	25,916	272,833
Additions	<u>43,463</u>	<u>-</u>	<u>43,463</u>
31 March 2025	<u>290,380</u>	<u>25,916</u>	<u>316,296</u>
Depreciation			
1 April 2024	80,902	20,517	101,419
Charge for the period	<u>68,928</u>	<u>5,399</u>	<u>74,327</u>
31 March 2025	<u>149,830</u>	<u>25,916</u>	<u>175,746</u>
Net Book Value			
31 March 2025	<u>140,550</u>	<u>-</u>	<u>140,550</u>
31 March 2024	<u>166,015</u>	<u>5,399</u>	<u>171,414</u>

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

9. Debtors

	2025	2024
	£	£
Trade debtors	24,610	21,820
Other debtors	18,699	7,776
Accrued income	109,362	231,118
VAT	45,489	15,278
	<u>198,160</u>	<u>275,992</u>

10. Creditors and accruals

	2025	2024
	£	£
Trade creditors	29,451	22,413
Amounts owed to related parties	738,884	276,772
Accruals	<u>5,164</u>	<u>11,973</u>
	<u>773,499</u>	<u>311,158</u>

11. Funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	380,706	986,717	(837,274)	(25,000)	505,149
Designated funds	<u>108,333</u>	-	-	<u>25,000</u>	<u>133,333</u>
Unrestricted funds	489,039	986,717	(837,274)	-	638,482
Restricted funds	-	-	-	-	-
Total funds	<u>489,039</u>	<u>986,717</u>	<u>(837,274)</u>	<u>-</u>	<u>638,482</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 (2024 - £nil).

Active Dorset CIO
Notes to the accounts
For the year ended 31 March 2025

13. Related party transactions

During the year the charity incurred costs totalling £410,342 (2024 - £136,994) from Active Dorset CIC, a company with common control. These costs were mainly in relation to staff costs. At the year-end date, £738,884 (2024 - £276,772) 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.