

Charity registration number

1202648

## **Allendale Community Centre**

### **ANNUAL REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

# Allendale Community Centre

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# **Allendale Community Centre**

## **Report of the Trustees for the Year Ended 30 June 2025**

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### Objectives and aims

The Objects of the CIO are to further or benefit the residents of Wimborne Minster and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the Trustees shall have power: to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

All decisions relating to the organisation and operation of the charity are made by the Trustees, taking professional advice from advisers and third parties where it is deemed appropriate.

In exercising their powers or duties, the Trustees have complied with their duty to have due regard to the guidance published by the Charity Commission on public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### Charitable activities

The year 2023 – 2024 saw the formation of the Charitable Incorporated Organisation (CIO) assimilating Wimborne and District Community Association, the Cafe, the Food Supply, the Green Hut and all their activities. During 2024-25 we have continued to consolidate and develop the ethos of a holistic Community Centre.

We are busier, but staff and volunteers have to work hard to keep us afloat. Rising prices for goods and services together with the employer's rise in National Insurance have made the challenge more difficult, particularly as we endeavour to keep our services affordable for the community. The Chair would like to thank the Trustees Staff and Volunteers who make this Community Centre a vibrant, welcoming and inclusive place to work and visit as a client.

The Theatre continues to put on more events with a breadth of cultures -for example from wrestling to dramas, and from folk to jazz to heavy metal. The Green Hut helps budding musicians of all ages and abilities.

The Cafe continues to be an integral part of the Centre used by individuals and groups to socialise. We are continuing with our policy of including people with disabilities as staff and volunteers in the Cafe, although this does come at a financial cost. The rewards are in witnessing the personal growth of these individuals and the kindness and understanding of customers and staff towards them.

Sadly, the need for the Food Supply is as high as ever and we are increasingly helping families where both parents are working, but struggling to make ends meet. We are proud that the Food Supply is run almost exclusively by volunteers, but there are hidden costs to the Centre.

We continue to support apprenticeships and work experience in the Centre.

We are very pleased that after many delays the much-needed repairs to the roof of the Centre are nearly concluded. Now we are watertight we can look at the other areas that need improvement.

# Allendale Community Centre

## Report of the Trustees for the Year Ended 30 June 2025 (continued)

### FINANCIAL REVIEW

#### Financial position

During the year ending 30 June 2025 the charity had a net surplus of £6,431 (2024: £93,323) of which a deficit of £3,846 (2024: surplus £9,212) is restricted. This resulted in the charity having total unrestricted funds carried forward of £98,064 (2024: £84,111). In the prior year the surplus would have been £16,020 without the transfer of trade from WDCA and the gift in kind of £15,000.

In the prior period Wimborne and District Community Association (Charity Number 277027) transferred its charitable activities to Allendale Community Centre on 1 July 2023. £53,091 was included as an unrestricted donation and £7,249 as a restricted donation (See note 2 - Donations and legacies).

In the prior period The Green Hut was received as a gift in kind from Wimborne Community Matters CIC on 1 February 2024 and recognised within the accounts as a donation for £15,000 (See note 2- Donations & legacies).

The charity had total free reserves at 30 June 2025 (unrestricted funds less the fixed assets) of £64,063 (2024: £55,082).

The Trustees of Allendale Community Centre offer their special thanks to the volunteers who have given up their time to support the Centre and Food Supply project.

The Trustees acknowledge and appreciate the support received financially by way of grants/donations from The Arnold Clark Community Fund, McCarthy & Stone, Goadsby & Harding and individual donations received from members of the community.

The Trustees would also like to thank the following entities for their kind financial donations towards the Food Supply; St Catherine's Roman Catholic Church, The Lantern Church, Wimborne Baptist Church, Wimborne Rotary Club, The Saxons Group and members of the community. Wimborne Minster Town Council also contributed to the project by funding free pantomime tickets to local low income families. Additionally, it is estimated that the Food Supply received £1,775 worth of fresh/non-perishable produce from private individuals, 473 trolley loads of produce from Co-op in Wimborne and Colehill, 165 trolley loads of produce from Morrisons in Wimborne, 103 trolley loads of produce from Greggs in Ferndown and 7.5 trolley loads of produce from Country Fare in Canford Magna, for which we are sincerely grateful.

The Treasurer would like to thank Jen Richardson (Accountant and Independent Examiner), Marion Gibbs (Tax Advisor) and Rachel Atkinson (HR Advisor) for their invaluable help and guidance during the financial period.

#### Reserves Policy

The Trustees are satisfied that they have considered the commitments required to deliver the charitable objectives, and are holding sufficient free reserves. In order to deliver future plans the free reserves will need to increase over the next twelve months.



# Allendale Community Centre

## Report of the Trustees for the Year Ended 30 June 2025 (continued)

### FUTURE PLANS

There is so much more we can do for the community. We have the vision and commitment, but unfortunately there are financial constraints.

Last year we said we wanted to develop our own Theatre Company. This is still in process.

We recognise that our theatre equipment is old and needs replacing.

The Cafe kitchen dates back to 1982 and is in desperate need of refurbishment and new appliances. We also want to do this in such a way that it is useable by those with disabilities.

We also want to offer more facilities for those we consider we could serve better, such as those with dementia and young people.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is a Charitable Incorporated Organisation (CIO), set up on 06 April 2023. The CIO is governed by its governing document which is based on the Charity Commission foundation model constitution, whose only voting member are the Charity Trustees.

The CIO replaced the previous unincorporated charity, Wimborne and District Community Association (Charity Number 277127), whose constitution was approved on 24 October 1978. The Objects and Powers of the CIO remained those of the erstwhile charity.

#### Charity constitution

The constitution adopted the Charities Commission's example of objects for a community centre as its objects.

The constitution provides for 3 to 12 Trustees. There are currently 8. Three Trustees were appointed at inception and subsequently another 5 Trustees.

#### Recruitment and appointment of new trustees

Apart from the first charity Trustees, every Trustee will be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selection of individuals for appointment as charity trustees, the charity trustees will have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Due to the size of the CIO, new Trustees must be willing to provide both executive management in their own areas of expertise, such as communication and PR, CRM systems integration, building a network of volunteers, and specific areas of fundraising like grants and legacies, as well as general trustee responsibilities.

#### Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and reputational loss.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Principle Risks and Uncertainties

Whilst assessing high level risk, the Trustees have taken into consideration potential operational, financial and strategic risks in relation to its people, property and future plans.

# Allendale Community Centre

## Report of the Trustees for the Year Ended 30 June 2025 (continued)

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
1202648

#### Principle Address

Allendale Community Centre  
Hanham Road  
Wimborne  
BH21 1AS

#### Trustees

Brian Harries - Chair  
Carole Chedgy - Vice Chair  
Mandy Stansfield - Treasurer  
Graham Brown - Secretary (Appointed 3 July 2025)  
Jonathan Sibbett - Secretary (From 14 June 2023 to 3 July 2025)  
David Phelps  
Janine Thomas  
Martyn Underhill

#### Independent Examiner

Miss J A Richardson FCA FCCA DChA  
32 Award Road  
Wimborne  
Dorset  
BH21 7NT

Approved by order of the board of trustees on **10th September 2025** and signed on its behalf by:



.....  
Brian Harries - Chair



.....  
Mandy Stansfield - Treasurer

## Allendale Community Centre

### Independent examiner's report to the Trustees of Allendale Community Centre

I report to the charity Trustees on my examination of the accounts of Allendale Community Centre for the year ended 30 June 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011 ('the Act'). My independent examiner's 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, the charity's members as a body for my independent examiner's work, for this report, or for the opinions I have formed.

### Responsibilities and basis of report

As the charity Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 .

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 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.

  
Miss JA Richardson FCA FCCA DChA

Date 10th September 2025

# Allendale Community Centre

## Statement of Financial Activities for the Year Ended 30 June 2025

|                                       | Notes | Unrestricted<br>£ | Restricted<br>£ | 2025<br>Total funds<br>£ | 2024<br>Total funds<br>£ |
|---------------------------------------|-------|-------------------|-----------------|--------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>     |       |                   |                 |                          |                          |
| Donations and legacies                | 2     | 6,097             | 7,177           | 13,274                   | 82,317                   |
| Other trading activities              | 3     | 321,580           | -               | 321,580                  | 112,135                  |
| Investment income                     | 4     | 184,384           | -               | 184,384                  | 192,100                  |
| Other income                          |       | -                 | -               | -                        | -                        |
| <b>TOTAL</b>                          |       | <b>512,061</b>    | <b>7,177</b>    | <b>519,238</b>           | <b>386,552</b>           |
| <b>EXPENDITURE ON</b>                 |       |                   |                 |                          |                          |
| Raising funds                         | 5     | 316,184           | -               | 316,184                  | 98,034                   |
| Charitable activities                 | 6     | 184,962           | 11,022          | 195,984                  | 194,337                  |
| <b>TOTAL</b>                          |       | <b>501,146</b>    | <b>11,022</b>   | <b>512,168</b>           | <b>292,371</b>           |
| <b>NET INCOME BEFORE TAXATION</b>     |       | 10,915            | (3,846)         | 7,070                    | 94,182                   |
| Corporation tax on trading activities |       | -                 | -               | -                        | 858                      |
| Provision for deferred taxation       |       | 639               | -               | 639                      | -                        |
| Movement in funds                     |       | 10,276            | (3,846)         | 6,431                    | 93,323                   |
| Transfers between funds               | 15    | 3,677             | (3,677)         | -                        | -                        |
| <b>RECONCILIATION OF FUNDS</b>        |       |                   |                 |                          |                          |
| Total funds brought forward           |       | 84,111            | 9,212           | 93,323                   | -                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b>    |       | <b>98,064</b>     | <b>1,690</b>    | <b>99,754</b>            | <b>93,323</b>            |

The notes form part of these financial statements



# Allendale Community Centre

## Balance Sheet 30 June 2025

|  | Notes | Unrestricted | Restricted | 2025<br>Total funds<br>£ | 2024<br>Total funds<br>£ |
|--|-------|--------------|------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |              |            |                          |                          |
| Tangible fixed assets                        | 9     | 34,001       | -          | 34,001                   | 34,111                   |
| Total fixed assets                           |       | 34,001       | -          | 34,001                   | 34,111                   |
| <b>CURRENT ASSETS</b>                        |       |              |            |                          |                          |
| Debtors                                      | 11    | 10,315       | -          | 10,315                   | 15,093                   |
| Stocks                                       | 10    | 12,096       | -          | 12,096                   | 9,857                    |
| Cash at bank and in hand                     |       | 68,524       | 1,690      | 70,214                   | 61,655                   |
| Total current assets                         |       | 90,935       | 1,690      | 92,625                   | 86,605                   |
| <b>CREDITORS</b>                             |       |              |            |                          |                          |
| Amounts falling due within one year          | 12    | 26,234       | -          | 26,234                   | 27,394                   |
| Net current assets                           |       | 64,701       | 1,690      | 66,391                   | 59,212                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 98,702       | 1,690      | 100,392                  | 93,323                   |
| <b>Provision for liabilities</b>             |       | 639          | -          | 639                      | -                        |
| <b>NET ASSETS</b>                            |       | 98,064       | 1,690      | 99,754                   | 93,323                   |
| <b>FUNDS OF THE CHARITY</b>                  |       |              |            |                          |                          |
| Restricted funds                             |       | -            | 1,690      | 1,690                    | 9,212                    |
| Unrestricted funds                           |       | 98,064       | -          | 98,064                   | 84,111                   |
| <b>TOTAL FUNDS</b>                           | 15    |              |            | 99,754                   | 93,323                   |

The financial statements were approved by the Board of Trustees and authorised for issue on **10th September 2025** and were signed on its behalf by:

  
 .....  
 Brian Harries - Chair  
  
 .....  
 Mandy Stansfield - Treasurer

The notes form part of these financial statements

# Allendale Community Centre

## Cash Flow Statement for the Year Ended 30 June 2025

|   | Notes | 2025<br>£     | 2024<br>£     |
|---|-------|---------------|---------------|
| <b>Cash flows from operating activities</b>                               |       |               |               |
| Cash generated from operations  | 1     | 15,715        | 99,296        |
| <b>Cash flows from investing activities</b>                               |       |               |               |
| Purchase of tangible fixed assets   |       | (7,963)       | (38,312)      |
| Disposal proceeds from sale of tangible fixed assets                      |       | 49            | -             |
| Interest received   |       | 759           | 671           |
| <b>Net cash provided by/(used in) investing activities</b>                |       | (7,156)       | (37,641)      |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 8,559         | 61,655        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 61,655        | -             |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <b>70,214</b> | <b>61,655</b> |

|   |                   |                   |
|---|-------------------|-------------------|
| <b>Note 1</b>   | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
| <b>Reconciliation of net income for the reporting period (as per the Statement of Financial Activities)</b> | 6,431             | 93,323            |
| Adjustments for:  |                   |                   |
| Depreciation charges  | 7,885             | 4,201             |
| Interest received   | (759)             | (671)             |
| (Increase)/decrease in debtors  | 4,778             | (15,093)          |
| Increase/(decrease) in creditors and provisions   | (521)             | 27,393            |
| (Increase)/decrease in stock  | (2,239)           | (9,857)           |
| Profit on sale of tangible fixed assets   | 139               | -                 |
| <b>Net cash (used in)/provided by operations</b>  | <b>15,715</b>     | <b>99,296</b>     |

|                                 |                |              |                 |
|---------------------------------|----------------|--------------|-----------------|
| <b>Note 2</b>                   | At 1 July 2024 | Cash flow    | At 30 June 2025 |
| <b>Cash at bank and in hand</b> | <b>61,655</b>  | <b>8,559</b> | <b>70,214</b>   |

# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025

### 1 ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its useful life.

The Green Hut - annual impairment review

Leasehold improvements - straight line between 5 and 8 years

Fixtures, fittings and equipment - straight line between 2 and 5 years

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after due allowance for obsolete items.

#### **Taxation**

As a charity, The Allendale Community Centre benefits from various exemptions afforded by tax legislation and is therefore not liable for corporation tax on income or gains falling within those exemptions.

#### **Provision for liabilities**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date in respect of differences between capital allowances for corporation tax purposes and depreciation charged on fixed assets held for trading purposes.

#### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Governance costs

These include costs attributable to the charity's compliance with constitutional and statutory requirements, including financial compliance, strategic management and trustees' meetings and reimbursed expenses.

## 2 DONATIONS AND LEGACIES

|   | Restricted   | Unrestricted | Total 2025    | Total 2024    |
|---|--------------|--------------|---------------|---------------|
|   | £            | £            | £             | £             |
| Donations                                 | -            | 659          | 659           | 1,112         |
| Donations from WDCA                       | -            | -            | -             | 60,340        |
| Donations Allendale Community Food Supply | 7,177        | -            | 7,177         | 5,865         |
| Donations Cafe and Bar                    | -            | 2,938        | 2,938         | -             |
| Grants                                    | -            | 2,500        | 2,500         | -             |
| In Kind Donations                         | -            | -            | -             | 15,000        |
|   | <u>7,177</u> | <u>6,097</u> | <u>13,274</u> | <u>82,317</u> |

In the prior period Wimborne and District Community Association (Charity Number 277027) transferred its charitable activities to Allendale Community Centre on 1 July 2023. £53,091 included as an unrestricted donation and £7,249 as a restricted donation and £1,957 was transferred from Wimborne Community Matters on 1 February 2024 to Allendale Community Food Supply (formerly Wimborne Community Food Supply). The Green Hut was received as a gift in kind from Wimborne Community Matters CIC on 1 February 2024.

A grant of £2,500 was received in the year to 30th June 2025 from Arnold Clark Community Fund.

## 3 OTHER TRADING ACTIVITIES

|                               | Restricted | Unrestricted   | Total 2025     | Total 2024     |
|-------------------------------|------------|----------------|----------------|----------------|
|                               | £          | £              | £              | £              |
| Fundraising events and raffle | -          | 20,063         | 20,063         | 22,247         |
| Centre income (non-room hire) | -          | 13,883         | 13,883         | 20,714         |
| Café trading income           | -          | 287,634        | 287,634        | 69,174         |
|                               | <u>-</u>   | <u>321,580</u> | <u>321,580</u> | <u>112,135</u> |



# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

| 4 INVESTMENT INCOME | Restricted | Unrestricted | Total 2025 | Total 2024 |
|---------------------|------------|--------------|------------|------------|
|                     | £          | £            | £          | £          |
| Rents received      | -          | 183,626      | 183,626    | 191,429    |
| Interest receivable | -          | 759          | 759        | 671        |
|                     | -          | 184,384      | 184,384    | 192,100    |

### 5 EXPENDITURE ON RAISING FUNDS

|                            | Restricted | Unrestricted | Total 2025 | Total 2024 |
|----------------------------|------------|--------------|------------|------------|
|                            | £          | £            | £          | £          |
| Fundraising event expenses | -          | 10,499       | 10,499     | 10,301     |
| Centre activity expenses   | -          | 11,477       | 11,477     | 17,082     |
| Café staffing costs        | -          | 168,234      | 168,234    | 40,747     |
| Café trading expenditure   | -          | 125,974      | 125,974    | 29,904     |
|                            | -          | 316,184      | 316,184    | 98,034     |

### 6 COSTS OF CHARITABLE ACTIVITIES

|   | Restricted | Unrestricted | Total 2025 | Total 2024 |
|---|------------|--------------|------------|------------|
|   | £          | £            | £          | £          |
| <b>a DIRECT COSTS</b>                     |            |              |            |            |
| Centre staff wages and salaries           | -          | 134,117      | 134,117    | 130,758    |
| Other staff costs                         | -          | 559          | 559        | 966        |
| Rates and water                           | -          | 2,008        | 2,008      | 4,042      |
| Insurance                                 | 1,301      | 1,721        | 3,022      | 2,996      |
| Light and heat                            | 1,320      | 8,933        | 10,253     | 15,600     |
| Telephone and IT expenditure              | 379        | 3,642        | 4,021      | 5,047      |
| Printing, postage and stationery          | -          | 2,177        | 2,177      | 2,158      |
| Advertising and marketing                 | -          | 4,823        | 4,823      | 2,861      |
| Repairs and maintenance and equipment cor | -          | 3,483        | 3,483      | 2,835      |
| Allendale Community Food Supply           | 6,617      | -            | 6,617      | 1,735      |
| Security, health and safety               | -          | 3,017        | 3,017      | 4,579      |
| Subscriptions                             | -          | 1,951        | 1,951      | 1,741      |
| Rent and hire charges                     | -          | 2,754        | 2,754      | 2,538      |
| Legal and professional fees               | -          | 1,515        | 1,515      | 3,892      |
| Cleaning and waste management             | -          | 5,202        | 5,202      | 6,194      |
|   | 9,617      | 175,902      | 185,518    | 187,941    |

### b SUPPORT COSTS

|                                  |       |       |        |       |
|----------------------------------|-------|-------|--------|-------|
| Depreciation                     | 1,259 | 6,627 | 7,885  | 4,201 |
| Loss on disposal of fixed assets | 147   | -     | 147    | 48    |
| Bank charges                     | -     | 834   | 834    | 646   |
| Bad debts                        | -     | 100   | 100    | -     |
| Independent examination fees     | -     | 1,500 | 1,500  | 1,500 |
|                                  | 1,406 | 9,060 | 10,466 | 6,395 |

|   |               |                |                |                |
|---|---------------|----------------|----------------|----------------|
| <b>TOTAL COSTS OF CHARITABLE ACTIVITIES</b> | <b>11,022</b> | <b>184,962</b> | <b>195,984</b> | <b>194,337</b> |
|---|---------------|----------------|----------------|----------------|

# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

### 7 TRUSTEES REMUNERATION AND BENEFITS

There was no Trustees' remuneration or other benefits for the year to 30 June 2025 except for those disclosed in note 17.

#### Trustees' expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the period.

### 8 STAFF COSTS

|                       | £              |
|-----------------------|----------------|
| Wages and salaries    | 280,223        |
| Social security costs | 7,271          |
| Other pension costs   | 3,031          |
|                       | <u>290,526</u> |

Key management personnel remuneration totalled £72,482 (2024: £47,468). See note 16.

The average monthly number of employees during the year was as follows:

|           |           |
|-----------|-----------|
| Employees | <u>29</u> |
|-----------|-----------|

No employees received emoluments in excess of £60,000.

### 9 TANGIBLE FIXED ASSETS

|                       | The Green Hut | Leasehold<br>Property<br>Improvement | Fixtures, Fittings<br>and Equipment | Total         |
|-----------------------|---------------|--------------------------------------|-------------------------------------|---------------|
|                       | £             | £                                    | £                                   | £             |
| <b>COST</b>           |               |                                      |                                     |               |
| At 1 July 2024        | 15,000        | 9,148                                | 14,165                              | 38,312        |
| Additions             | -             | -                                    | 7,963                               | 7,963         |
| Disposals             | -             | -                                    | 336                                 | 336           |
| At 30 June 2025       | <u>15,000</u> | <u>9,148</u>                         | <u>21,792</u>                       | <u>45,940</u> |
| <b>DEPRECIATION</b>   |               |                                      |                                     |               |
| At 1 July 2024        | -             | 1,128                                | 3,073                               | 4,201         |
| Charge for period     | -             | 1,640                                | 6,245                               | 7,886         |
| Released on disposal  | -             | -                                    | 149                                 | 149           |
| At 30 June 2025       | <u>-</u>      | <u>2,768</u>                         | <u>9,170</u>                        | <u>11,938</u> |
| <b>NET BOOK VALUE</b> |               |                                      |                                     |               |
| At 30 June 2025       | <u>15,000</u> | <u>6,379</u>                         | <u>12,622</u>                       | <u>34,001</u> |
| At 30 June 2024       | <u>15,000</u> | <u>8,020</u>                         | <u>11,092</u>                       | <u>34,111</u> |

# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

### 10 STOCKS

|            | 2025          | 2024         |
|------------|---------------|--------------|
|            | £             | £            |
| Café stock | 12,096        | 9,857        |
|            | <u>12,096</u> | <u>9,857</u> |

### 11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                | 2025          | 2024          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 6,963         | 6,938         |
| Other debtors                  | 542           | 2,598         |
| VAT                            | -             | -             |
| Prepayments and accrued income | 2,810         | 3,423         |
|                                | <u>10,315</u> | <u>12,959</u> |

### 12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2025          | 2024          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 585           | 2,707         |
| Social security and other taxes | 11,544        | 4,798         |
| Other creditors                 | 758           | 3,570         |
| Corporation tax due             | -             | 858           |
| Accruals and deferred income    | 13,347        | 15,461        |
|                                 | <u>26,234</u> | <u>27,394</u> |

### 13 PROVISION FOR LIABILITIES

|                            | 2025 | 2024 |
|----------------------------|------|------|
|                            | £    | £    |
| Provision for deferred tax | 639  | -    |

The full movement in the year has been recognised in respect of timing differences between capital allowances and depreciation on the café equipment.

### 14 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 2025         |
|----------------------------|--------------|
|                            | £            |
| Within one year            | 1,942        |
| Between one and five years | 7,445        |
|                            | <u>9,387</u> |

# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

### 15 MOVEMENT IN FUNDS

|                                  | At 1 July 2024 | Income         | Expenditure      | Transfers      | At 30 June 2025 |
|----------------------------------|----------------|----------------|------------------|----------------|-----------------|
| Unrestricted                     |                |                |                  |                |                 |
| General                          | 84,111         | 512,061        | (501,785)        | 3,677          | 98,064          |
| <b>Restricted</b>                |                |                |                  |                |                 |
| DCA                              | 340            | -              | (220)            | (119)          | -               |
| Dorset Council Community Culture | 3,476          | -              | (971)            | (2,505)        | -               |
| Morrison's Foundation            | 1,267          | -              | (214)            | (1,052)        | -               |
| Allendale Community Food Supply  | 4,130          | 7,177          | (9,617)          | -              | 1,690           |
| <b>Total Restricted</b>          | <b>9,212</b>   | <b>7,177</b>   | <b>(11,022)</b>  | <b>(3,677)</b> | <b>1,690</b>    |
| <b>TOTAL FUNDS</b>               | <b>93,323</b>  | <b>519,238</b> | <b>(512,807)</b> | <b>-</b>       | <b>99,754</b>   |

|                                  | At 6 April 2023 | Income         | Expenditure      | Transfers | At 30 June 2024 |
|----------------------------------|-----------------|----------------|------------------|-----------|-----------------|
| Unrestricted                     |                 |                |                  |           |                 |
| General                          | -               | 373,438        | (289,326)        | -         | 84,111          |
| <b>Restricted</b>                |                 |                |                  |           |                 |
| DCA                              | -               | 427            | (87)             | -         | 340             |
| Dorset Council Community Culture | -               | 4,447          | (971)            | -         | 3,476           |
| Morrison's Foundation            | -               | 2,376          | (1,109)          | -         | 1,267           |
| Allendale Community Food Supply  | -               | 5,864          | (1,735)          | -         | 4,130           |
| <b>Total Restricted</b>          | <b>-</b>        | <b>13,114</b>  | <b>(3,902)</b>   | <b>-</b>  | <b>9,212</b>    |
| <b>TOTAL FUNDS</b>               | <b>-</b>        | <b>386,551</b> | <b>(293,228)</b> | <b>-</b>  | <b>93,323</b>   |

**DCA** - received in 2021 to Wimborne and District Community Association (WDCA) (Charity Number 277127), this is restricted to be spent on café equipment, a counter top fryer, a commercial microwave and a panini grill.

**Dorset Council Community Culture Project** - restricted for the refurbishment of the Quarterjack kitchen.

**Morrison's Foundation** - received in 2023 to WDCA restricted for safeguarding training and the purchase of a dishwasher for the café kitchen and a freezer for the Food Supply..

**Allendale Community Food Supply** (formerly Wimborne Community Food Supply) - the provision of a community food bank based at The Allendale Centre.

All assets were transferred to general funds in the year to 30 June 2025 as the grant restrictions had been met with the purchase of capital equipment.



# Allendale Community Centre

## Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

### 16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | Unrestricted  | Restricted   | Total at 30 June 2025 |
|-----------------------|---------------|--------------|-----------------------|
|                       | £             | £            | £                     |
| Fixed assets          | 34,001        | -            | 34,001                |
| Current assets        | 90,935        | 1,690        | 92,625                |
| Current liabilities   | (26,234)      | -            | (26,234)              |
| Long term liabilities | (639)         | -            | (639)                 |
|                       | <u>98,064</u> | <u>1,690</u> | <u>99,754</u>         |

  

|                     | Unrestricted  | Restricted   | Total at 30 June 2024 |
|---------------------|---------------|--------------|-----------------------|
|                     | £             | £            | £                     |
| Fixed assets        | 29,029        | 5,082        | 34,111                |
| Current assets      | 82,476        | 4,130        | 86,606                |
| Current liabilities | (27,394)      | -            | (27,394)              |
|                     | <u>84,111</u> | <u>9,212</u> | <u>93,323</u>         |

### 17 RELATED PARTY DISCLOSURES

Two Trustees received remuneration totalling £54,225 (2024: £39,668) in respect of their full time roles delivering operational activities, this amount is included in amounts paid to Key Management Personnel. There were no other related party disclosures for the year ended 30 June 2025.