

**Report of the Trustees and  
Unaudited Financial Statements  
for the Period Ended 30 June 2023  
for  
Wimborne and District Community  
Association**

**Wimborne and District Community Association**

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for the Period Ended 30 June 2023**

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**Wimborne and District Community  
Association**

**Report of the Trustees  
for the Period Ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the period ended 30 June 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

To promote for the benefit of the inhabitants of Wimborne and District, without distinction of sex, political or religious beliefs or other opinions, by associating the local authorities, voluntary organisations and inhabitants 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 object of improving the conditions of life for the said inhabitants. Also, to establish or to secure the establishment of a community centre and to maintain and manage, or to co-operate with any local or statutory authority in the maintenance and management of such a centre for activities promoted by the association and its constitutional bodies.

The trustees confirmed their vision for the Allendale Community Centre; they committed to continue to promote growth across all aspects of the centre and to create a reputation and belief that it stands as one of the best community centres of its kind.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Summary of the main achievements of the charity

The year April 2022 to June 2023 was an interesting period for the charity where there were several staff changes as well as changes within the Trustees.

The words that were prevalent to that year were 'cautious' and 'review' in areas as follows:

- Cautious with what was spent.
- Cautious in regard any purchases whether needed or otherwise.
- Cautious in replacing and remodelling the board of Trustees.
- Cautious in replacement of the staff who resigned, e.g., hourly rates.
- Review of all policies and procedures
- Review of job allocation to individual staff.
- Review of who we attract to the centre and why we wish to attract them.
- Review of who we do not wish to attract to the centre.
- Review of practical use of the centre
- Review of the board of Trustees
- Review of all necessary training required.

With all of that in mind, it is believed that it worked very well and gave both the staff, volunteers, and trustees a feeling that we had turned the corner post-covid. There is certainly a feeling of all working and pulling together as a team for the overall stability and profitability of the charity.

It must also be said that a CIO (Allendale Community Centre) has been set up and has been put into operation on the 1<sup>st</sup> July when all business, trade and assets have been transferred from the Wimborne & District Community Association to the new CIO.

Overall, an encouraging year all round, where staff, volunteers and Trustees have given their all to determine that the charity is successful in all aspects.

**FINANCIAL REVIEW**

**Financial position**

During the period ending 30 June 2023 the charity had a net surplus of £13,871 (2022: £5,853) of which £5,248 is restricted (2022: £2,001), this resulted in the charity having total funds of £60,340 (2022: £46,469). The charity had total free reserves (unrestricted funds less the unrestricted fixed assets) of £48,205. (2022: £37,025).

**Wimborne and District Community  
Association**

**Report of the Trustees  
for the Period Ended 30 June 2023**

**FINANCIAL REVIEW**

**Principal funding sources**

The Trustees' acknowledge and appreciate the support received financially by way of donations and grants from Dorset Council, Dorset Community Action, The Albert Hunt Trust, The Digby Trust, Morrisons Foundations Grants and Goadsby & Harding, as well as individual donations received from members of the community. Each of these donations has assisted greatly in both the maintenance and improvement of the facilities available and enabled us to continue to expand our community reach and the facilities we can provide. We would also like to thank our Accountant, Jen Richardson, for her continued advice and support.

**Reserves policy**

It is the Trustees policy to designate the value of the Association's fixed assets as designated reserves. The trustees aim to have unrestricted general reserves representing approximately six weeks of normal expenditure.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Association is governed by the constitution adopted on 24 October 1978 as adjusted at the 2011 AGM.

**Recruitment and appointment of new trustees**

All positions for new trustees are advertised. Applicants are subject to appraisal by the existing trustees and suitable applicants are subject to an interview process. Successful applicants are brought to the AGM where they are introduced to the members.

**Key management in the year**

Tanya Cripps - Centre Manager

Mandy Stansfield – Finance Manager

**Risk management**

The trustees keep the risks to which the Association is subject under constant review and, in addition, carry out a separate risk assessment in advance of every activity carried out on its premises.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

277027

**Principal address**

Allendale Community Centre

Hanham Road

Wimborne

Dorset

BH21 1AS

**Trustees**

Mrs V C Habgood Chair (resigned 28.4.22)

Mr D Phelps

Mrs J Thomas

Mrs M Barber (resigned 01.09.22)

Mrs D March (resigned 11.05.23)

Mr M Underhill

Mr B Harries (appointed 22.6.22)

Miss M Stansfield (appointed 15.9.22)

Mrs C Chedgy (appointed 20.10.22)

Mr J Sibbett (appointed 01.01.23)

**Wimborne and District Community  
Association  
Report of the Trustees  
for the Period Ended 30 June 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

Approved by order of the board of trustees on 19 OCTOBER 2023 and signed on its behalf by:



.....  
Mr B Harries - Trustee



**Wimborne and District Community Association**

**Independent examiner's report to the trustees of Wimborne and District Community Association**

I report to the charity trustees on my examination of the accounts of Wimborne and District Community Association (the Trust) for the period ended 30 June 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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 registered member of ICAEW 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 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.



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

Date: 19<sup>th</sup> October 2023

**Wimborne and District Community  
Association**

**Statement of Financial Activities  
for the Period Ended 30 June 2023**

				15 months 2023 Total funds £	2022 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	6,975	9,156	16,131	32,549
Other trading activities	4	28,159	-	28,159	10,956
Investment income	5	231,097	-	231,097	142,458
Other income		208	-	208	965
<b>Total</b>		<u>266,439</u>	<u>9,156</u>	<u>275,595</u>	<u>186,928</u>
 <b>EXPENDITURE ON Charitable activities</b>					
Centre	6	257,816	3,908	261,724	181,075
<b>NET INCOME</b>		<u>8,623</u>	<u>5,248</u>	<u>13,871</u>	<u>5,853</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		44,468	2,001	46,469	40,616
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>53,091</u>	<u>7,249</u>	<u>60,340</u>	<u>46,469</u>

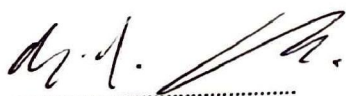
The notes form part of the financial statements

**Wimborne and District Community  
Association**

**Balance Sheet  
30 June 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	4,887	6,354	11,241	8,694
<b>CURRENT ASSETS</b>					
Stocks	14	-	-	-	456
Debtors	15	11,672	-	11,672	10,957
Cash in hand		50,710	895	51,605	42,170
		<u>62,382</u>	<u>895</u>	<u>63,277</u>	<u>53,583</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(14,178)	-	(14,178)	(15,808)
<b>NET CURRENT ASSETS</b>		<u>48,204</u>	<u>895</u>	<u>49,099</u>	<u>37,775</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		53,091	7,249	60,340	46,469
<b>NET ASSETS</b>		<u>53,091</u>	<u>7,249</u>	<u>60,340</u>	<u>46,469</u>
<b>FUNDS</b>	18				
Unrestricted funds				53,091	44,468
Restricted funds				<u>7,249</u>	<u>2,001</u>
<b>TOTAL FUNDS</b>				<u>60,340</u>	<u>46,469</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 OCTOBER 2023 and were signed on its behalf by:



Mr B Harries - Trustee



Mrs J Thomas - Trustee

The notes form part of the financial statements



# Wimborne and District Community Association

## Notes to the Financial Statements for the Period Ended 30 June 2023

### 1. LEGAL FORM

Wimborne and District Community Association is a charitable unincorporated association. Registered at the Charity Commission.

### 2. 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.

#### Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the reduced disclosure requirements for small charities under SORP (FRS 102) Update Bulletin 1.

#### Income and debtors

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.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

#### Government Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### Cash at bank and in hand

Cash at bank and cash in hand includes 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.

#### Expenditure and creditors

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.

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### Tangible fixed assets

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

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

**Notes to the Financial Statements for the  
Period Ended 30 June 2023**

**2. ACCOUNTING POLICIES - continued**

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**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. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	4,263	3,301
Grants	11,868	29,248
	<u>16,131</u>	<u>32,549</u>

Significant grants received, included in the above, are as follows:

	2023	2022
	£	£
Job Retention Scheme	-	3,501
The Albert Hunt Trust	495	-
The Digby Trust	1,032	-
Morrisons Foundation	2,585	-
Dorset Community Action	-	1,497
Dorset Council	5,044	24,250
Unrestricted	2,712.	-
	<u>11,868</u>	<u>29,248</u>

**4. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising income and events	12,811	1,365
Wobble room	-	1,664
Film Club	835	175
Other income	14,512	7,752
	<u>28,159</u>	<u>10,956</u>

**Notes to the Financial Statements - continued**  
**for the Period Ended 30 June**  
**2023**

**5. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	230,844	142,454
Interest receivable - trading	253	4
	<u>231,097</u>	<u>142,458</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Centre	<u>254,227</u>	<u>7,497</u>	<u>261,724</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Staff costs	153,945	127,648
Rates and water	6,031	4,045
Insurance	3,841	2,787
Light and heat	20,463	13,455
Telephone & IT	5,325	5,624
Postage and stationery	1,969	1,477
Advertising	5,266	3,925
Sundries	5,672	3,673
Event expenses	19,440	1,512
PRS license	778	1,360
Bookkeeper	-	351
Subscriptions	2,137	828
Rent	489	184
Film Club	938	132
Legal and professional fees	7,365	-
Waste management	8,437	5,911
Centre management	12,130	2,688
Interest payable and similar charges	-	-
	<u>254,227</u>	<u>175,600</u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Centre	5,561	736	1,200	7,497
	<u>5,561</u>	<u>736</u>	<u>1,200</u>	<u>7,497</u>

**9. INDEPENDENT EXAMINERS REMUNERATION**

The Independent Examiners were paid £1,200 (2022: £1,000) for the Independent Examination.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**11. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	151,930	123,772
Social security costs	473	2,328
Other pension costs	1,541	1,548
	<u>153,945</u>	<u>127,648</u>

Key management personnel remuneration totalled £ 39,068 (2022: £29,908).

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

	2023	2022
	10	10
Employees	<u>10</u>	<u>10</u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	30,302	2,247	32,549
Other trading activities	10,956	-	10,956
Investment income	142,458	-	142,458
Other income	965	-	965
<b>Total</b>	<u>184,681</u>	<u>2,247</u>	<u>186,928</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Centre	180,829	246	181,075

**Notes to the Financial Statements - continued**  
**for the Period Ended 30 June 2023**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME</b>	3,852	2,001	5,853
<b>Transfers between funds</b>	-	-	-
<b>Net movement in funds</b>	3,852	2,001	5,853
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	40,616	-	40,616
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>44,468</u>	<u>2,001</u>	<u>46,469</u>

**13. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2022	107,957	182,217	1,375	291,549
Additions	4,859	3,552	516	8,927
Disposals	-	(1,096)	-	(1,096)
<b>At 30 June 2023</b>	<u>112,816</u>	<u>184,673</u>	<u>1,891</u>	<u>299,380</u>
<b>DEPRECIATION</b>				
At 1 April 2022	107,957	174,674	224	282,855
Charge for year	412	4,798	350	5,561
Eliminated on disposal	-	(277)	-	(277)
<b>At 30 June 2023j</b>	<u>108,369</u>	<u>179,196</u>	<u>574</u>	<u>288,139</u>
<b>NET BOOK VALUE</b>				
At 30 June 2023	<u>4,447</u>	<u>5,477</u>	<u>1,317</u>	<u>11,241</u>
At 31 March 2022	<u>-</u>	<u>7,543</u>	<u>1,151</u>	<u>8,694</u>



**Notes to the Financial Statements - continued  
for the Period Ended 30 June 2023**

**14. STOCKS**

	2023	2022
	£	£
Stocks	-	456
	<u>-</u>	<u>456</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	6,953	7,043
Other debtors	180	81
VAT	1,591	1,672
Prepayments and accrued income	2,949	2,161
	<u>11,672</u>	<u>10,957</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	660	1,823
Social security and other taxes	354	-
Other creditors	9,656	4,223
Accruals and deferred income	3,508	9,762
	<u>14,178</u>	<u>15,808</u>

**17. LEASING AGREEMENTS**

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

	2023	2022
	£	£
Within one year	486	1,915
Between one and five years	-	5,056
	<u>486</u>	<u>6,971</u>

**18. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	44,468	8,623	53,091
<b>Restricted funds</b>			
DCA - Kitchen refurbishment	1,251	(825)	426
Dorset Community Recovery Fund Award	750	(750)	-
Dorset Council Community Culture Project	-	4,447	4,447
The Albert Hunt Trust	-	(-)	-
The Digby Trust	-	(-)	-
Morrisons Foundation	-	2,376	2,376
<b>TOTAL FUNDS</b>	<u>46,469</u>	<u>13,871</u>	<u>60,340</u>

**Notes to the Financial Statements - continued**  
**for the Period Ended 30 June 2023**

**18. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Transfers
<b>Unrestricted funds</b>			
General fund	266,439	(257,816)	-
DCA - Kitchen refurbishment	-	(575)	250
Dorset Community Recovery Fund	-	(750)	-
Dorset Council Community Culture Project	5,044	(847)	(250)
The Albert Hunt Trust	495	(495)	-
The Digby Trust	1,032	(1,032)	-
Morrisons Foundation	2,585	(209)	-
	<u>9,156</u>	<u>(3,908)</u>	
<b>TOTAL FUNDS</b>	<u><u>275,595</u></u>	<u><u>(261,724)</u></u>	

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	40,616	3,852	-	44,468
<b>Restricted funds</b>				
DCA - Kitchen refurbishment	-	1,251	-	1,251
Dorset Community Recovery Fund Award	-	750	-	750
	<u>-</u>	<u>2,001</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>40,616</u></u>	<u><u>5,853</u></u>	<u><u>-</u></u>	<u><u>46,469</u></u>

**Comparative net movement in funds, included in the above are as follows:**

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
	184,681	(180,829)	3,852
DCA - Kitchen refurbishment	1,497	(246)	1,251
Dorset Community Recovery Fund Award	750	-	750
<b>TOTAL FUNDS</b>	<u><u>186,928</u></u>	<u><u>(181,075)</u></u>	<u><u>5,853</u></u>

**Notes to the Financial Statements - continued  
for the Period Ended 30 June 2023**

**18. MOVEMENT IN FUNDS - continued**

DCA Kitchen refurbishment - this is restricted to be spent on the refurbishment of the kitchen in the Allendale café area.

Dorset Council Recovery Fund Award - this is restricted to be spent on the training of staff members.

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

The Albert Hunt Trust – to cover Fire Marshall training for staff.

The Digby Trust – a grant to assist with the provision of a warm hub at The Allendale Community Centre.

Morrisons Foundation – restricted for safeguarding training and the purchase of a dishwasher for the Allendale Café.

**19. RELATED PARTY DISCLOSURES**

**R K Habgood**

Former trustee and relative of a trustee in the period.

During the year purchases were made totalling £nil (2022 - £145) for work completed on the premises. The work was carried out on an arms length basis.

**V C Habgood**

Resigned as a Trustee in the period.

During the prior year the charity sold an asset for £150 the same asset was sold for the same price to non related parties.