



East Dorset Heritage Trust  
allendale house

# East Dorset Heritage Trust



## Annual Report & Accounts 2020/21

This report includes a summary of the Trust's activities in the year ended 30<sup>th</sup> September 2021, the benefits it provides for the East Dorset Community and the Financial Statements for the Trust

Charity No. 1002126

Company No. 02532151



# East Dorset Heritage Trust

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## Chairman's Introduction

I have much pleasure in introducing the Annual Report for East Dorset Heritage Trust in what has proved to be another most extraordinary and difficult year for us all. Even so, this Report proves the resilience of the Trust and it's amazing staff by continuing to provide, where possible, services for our community. The Report contains the Annual Accounts which show that the Trust remains in a healthy financial situation, thanks in part to government grants that the Trust was eligible to claim.

The year has proved to be another challenging one with lockdowns and all manner of legislation preventing the Trust's normal activities. The loss of a member of staff in what was already a small team, came with its own challenges and the additional need for Sarah and Kim to be flexibly furloughed for an extended part of the year made it difficult for them both to deal with administration and planning plus general continuity.

The on-going uncertainty caused the cancellation of Dorset Architectural Heritage Week for the second year running and the Events and Courses programme was deferred until August – the first one published since November 2019!

However, whenever the legislation has allowed throughout the year, courses have been organised and a source of income has been maintained. Room hire has also been very sporadic, but a regular NHS clinic and the gradual return of community groups has helped bring a regular income in, if much reduced from previous levels. We hope that this situation will continue to improve during the months ahead.

On behalf of the Trustees, our thanks and appreciation must be made to our dedicated band of volunteers and tutors who, by their continued patronage and support, enable us to provide the much-applauded programme of courses and events that are enjoyed by so many people, thus making this Heritage Trust so special. We continue to look to the future and to less uncertain times.

In conclusion. On behalf of the Trustees, I again express thanks to Sarah and Kim for their hard work and dedication during this very unusual year, as well as our Treasurer, Alan Breakwell, for his much appreciated and necessary direction and advice, and to Mark Lockyer, our Company Secretary and 'Legal Eagle', for his often unseen but important work.

I am therefore pleased to commend this Annual report to you.

David N. Smith

Chairman

**East Dorset Heritage Trust**  
**Report of the Directors for the year ended 30<sup>th</sup> September 2021.**

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2021.

**Reference and Administrative Details**

Charity Number - 10021216

Company Number - 02532151

Registered Office – Allendale House, Hanham Road, Wimborne Minster, Dorset BH21 1AS

Bankers – Nat West Bank, 7 West Borough, Wimborne Minster, Dorset, BH21 1PR

Independent Examiners – Rutter & Allhusen Ltd, Innovation House, Wincombe Lane, Shaftesbury, Dorset, SP7 8FG

**Directors**

The Directors of the Charitable Company (the charity) are its trustees for the purpose of charity law and throughout the report are collectively referred to as ‘the Directors’.

The Directors who served during the year and since the year end are as follows:

<b>Chairman</b>	Mr David Smith
<b>Vice-Chair</b>	Mr Derek Burt
Mr Shane Bartlett	Mr Stephen Protheroe (Resigned 8 <sup>th</sup> May 2021)
Mr Neil Bichard	Mrs Cathy Thompson
Dr Lesley Haskins	Mr Peter Walker
Mrs Pat Hymers	
<b>Secretary</b>	Mr M Lockyer
<b>Treasurer</b>	Mr A Breakwell
<b>Adviser</b>	Mr J Lowe

**Staff**

<b>Trust Manager</b>	Mrs Sarah Evans
<b>Administrator</b>	Mrs Kim Hiatt

<b><u>Patron</u></b>	Sir Tim Berners-Lee
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## **Structure, Governance and Management**

### **Governing Document**

East Dorset Heritage Trust is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. The Members who are the Directors, undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

During the course of the year, as part of the ongoing programme of good governance, the Trust updated its Articles of Association to conform to the current model of Articles published by the Charity Commission. This also entailed a change in the form of the governing board, changing from a Management Board to a Board of Directors.

### **Appointment of Directors**

As set out in the Articles of Association, Directors are appointed by the organisations who were party to the establishment of the Trust. At the conclusion of the first year of operation based on the new model Articles, all Directors will be required to stand again for appointment. In subsequent years, a number equivalent to one third of them will, in turn, be required to stand for re-election at the Annual General Meeting.

### **Directors Induction and Training**

The induction process for any newly appointed Director is to firstly meet with the Chairman and the remaining board members, followed by further meetings with the Directors to explain the objectives and procedures. The new Director will receive copies of the Charity's governing document and is expected to be fully conversant with its aims and objectives. The Director will meet with the Chair prior to their first meeting to clarify any uncertainties.

### **Organisation**

The Directors have ultimate control over the Charity. A good support structure is in place within the Trust and the Trust Manager, Sarah Evans, undertakes the day to day running of the charity. The Trust Manager does attend board meetings and is therefore also involved in the strategic decision making and her input provides the Directors with a grounded view of the direct impact of their decisions on the way the facilities are run.

### **Pay Policy**

The directors who are the Trust's Directors give of their time freely and receive no remuneration and details of any Directors expenses are disclosed in the notes to the accounts.

The pay of the paid staff is reviewed annually at the time the annual budget is being considered. All staff receive a minimum of the living wage for carrying out their duties. The factors considered are inflation, local government settlements, pay levels locally and most importantly the ability of the Trust to pay. The staff has remained stable and there has not been the need to recruit in the wider marketplace for some time and the pay levels for the senior staff were set on similar posts elsewhere, local market rates and importantly what the Trust could afford. Staff undertaking the same job are paid equally and there is no pay grading scale in operation.

### **Aims of the Trust:**

- To stimulate interest in the landscape, wildlife, archaeology, architecture and history of the district; to enhance visitor appreciation of the area and its attractions.
- To foster an awareness of how the environment is managed today and how the community can influence decisions that affect it.
- To provide a forum for people with special environmental, academic and teaching skills to share their interest and expertise with children, visitors and the local community.
- To complement those organisations already involved with interpretation within the district and help relate their activities within the wider context.
- To develop new approaches to education which give people skills to learn about and interact with their environment and to support sustainable lifestyles.

**Annual Review of the Year**  
**Manager's Report**  
**Sarah Evans**

1<sup>st</sup> October 2020 to 30<sup>th</sup> September 2021..... what a year!

Even though the effects of the Covid 19 pandemic were already well established by the start of our financial year in 2020, little did any of us realise how much longer the effects would last and how deep the impact would be.

It has been an unbelievable year for the administration of the trust. We have had to deal with changes within our team, part time working, extended furlough and long periods with an empty building and no income. I have previously written about challenging years but 2020 to 2021 has topped the lot!

As I write this, the events of 2020/2021 are still hard to comprehend, and we are all continuing to deal with living through this pandemic that is sadly far from over.

At the start of this financial year everything was beginning to look a little more promising – our courses had started back; we had a few regular clients returning and we had hope – even though we had to make the hard decision to streamline our team to be able to survive. The national tier system that was introduced was fairly kind to us, and we were able to gingerly look to the future with anticipation. Then came the blow of the first circuit breaker lockdown that took up the whole of November, so everything stopped, and we were back to square one. December disappeared in a blur and January heralded another lockdown and another set of rules that governed us for 5 months until mid-May.

We resumed our courses as soon as we were able and there was good attendance throughout the summer. This reaction, together with the relaxation of restrictions, gave us the confidence to produce our first programme since November 2019! Life was returning to normal!

The response we received to the Autumn 2021 programme far outweighed anything that we had expected. The reaction to all the events was so positive it was almost overwhelming, and the courses were also very well received. It has been truly wonderful to welcome everybody back to Allendale House, and to have the place busy, and full of people again, is so uplifting.

Dorset Architectural Heritage Week was sadly cancelled for the second year as the uncertainty over Covid meant that there simply were not enough participants to make it a viable event. The situation with staff furloughed and working on a part-time basis also made the task of organisation virtually impossible, so the decision was made to cancel for the second year.

As an educational facility we have done our very best to maintain the number and range of courses that we offer in the difficult circumstances that we have continued to face, and I thank the tutors for their continued support for all that we try to achieve. EDHT will continue to ensure that the learning needs of the community are met and catered for as far as possible, reacting to shifting requirements and continuing to update our technology in line with advancing trends.

As a tiny team of two, we continue to work extremely hard to ensure that our finances are as healthy as they can be, optimising income at every opportunity but in the current climate it has been almost impossible. This past year has been challenging from every angle, but we will continue to do our best in this situation of prolonged uncertainty and try to mitigate the effects as best as we can. We will do our best to counteract the continuing effect of the pandemic with new approaches and ideas, so that we can benefit the Trust, our members, our clients and the community of Wimborne and Dorset as a whole. Without our dedication and belief in what we do, this would not be possible, and I am hugely grateful to Kim for her continued loyalty, hard work and commitment to the Trust.

It has been a quiet year for our band of enthusiastic volunteers, but with the changes in our working practices we realised that we needed some extra help, so we made an appeal for people to come forward. We were very happy with the response we received and now have an extra group of willing hands. We haven't totally worked out what exactly what we need yet, as the situation is still unsettled, but we are very grateful to everyone who has agreed to volunteer for us.

I am looking forward to the challenges of the year ahead, of which I am sure there will be many! They will be faced head on, with determination and resilience, and I know that with the help of our dedicated staff and volunteers, plus the backing of the Trustees, it will be the best that we can possibly make it.

## **Heritage Events**

The Heritage events programme which was suddenly curtailed by the National Lockdown on 24<sup>th</sup> March 2020 was not resumed until 17 months later in September 2021. The first two events that were organised were sadly cancelled after publication, but the first talk on 15<sup>th</sup> September – Scenes from a Hampshire Childhood, by Gerald Ponting - was very well attended, as was the Abbotsbury and South Dorset Ridgeway Walk the following week.

We look forward to organising future events without the worry of restrictions.

*Number of Heritage Events: 2 (21 in 2020, 51 in 2019)*

*Number of Participants: 73 (1040 in 2020, 2173 in 2019)*

## **Trust Training**

The courses that were started in September 2020 were continuing quite nicely and were well attended until the bombshell of the circuit breaker lockdown on 2<sup>nd</sup> November. Everything stopped for 4 weeks, and the courses then resumed for 2 weeks in December before the Christmas break. Sadly, nothing happened after that until the government allowed everything to restart on 17<sup>th</sup> May.

The summer courses were surprisingly well attended which gave us the confidence to organise the programme of courses to start in September. Languages, Writing and Art History kicked the new term off with IT 1-2-1 sessions also being well attended.

Thanks must go to all our tutors for their continuing dedication to the Trust through such troubling times.

## **Public Benefit**

*Number of Courses at Allendale House: 98 (100 in 2020, 208 in 2019)*

*Number of Participants: 426 (533 in 2020, 1015 in 2019)*

## **Allendale House**

This wonderful historic building that we have the privilege to occupy also generates most of the income for the Trust. The hire of rooms by a wide range of organisations such as community groups, local authorities, the NHS and many other local businesses, brings in considerable income to the Trust, without which we would not be able to organise the many activities that feature in our heritage or educational programme, nor would we be able to survive. We pride ourselves in the quality of the building and its equipment, which, together with high levels of customer service, create an excellent venue for training courses, conferences, meetings, or groups.

The pandemic has continued to have a significant impact on room bookings which has not reached anything like the levels that we were experiencing early in 2019. The circuit breaker lockdowns affected

us greatly and then the lockdown from January to May was simply devastating. The situation after May gradually improved, with a regular NHS clinic, the after-school clubs and adult learning starting back plus Pilates classes also resuming.

As a hub of the Wimborne and East Dorset community, Allendale House has served as a focal point for many different organisations, some as a registered address, and others as a dropping off point or meeting place. As an organisation, the Trust has always been happy to play a key part in our community and welcomes being able to assist other community groups achieve their aims. Sadly, for much of the year the building was completely closed to the public which had a significant impact on everyone in the community.

### **Public Benefit**

*A centrally located building with helpful and skilled staff that are happy to help others in the community.*

### **Countryside Trailer for the Disabled**

There is nothing to report on the Countryside Trailer for the 2021 season because the effects of the pandemic prevented any trips being booked by local care or residential homes. The trailer has been kept in a safe place until such time the service can be resumed.

### **Dorset Architectural Heritage Week**

Dorset Architectural Heritage Week did not take place in 2021 for the second year running. The decision to cancel the whole event was made earlier in the year by the board of Directors because there was still too much uncertainty about the progression of the pandemic.

### **Internet Profile**

A new website was created in August by the Director of the IT company that is contracted to carry out our IT support. It is a simple but effective design which is so far proving to be very popular. It is too early to provide any statistics regarding the use of the website.

### **Volunteers**

The Trust has a significant number of very talented and dedicated volunteers who undertake their differing roles with enthusiasm and humour. There are five key areas: computer training support, heritage programme walks and visits, general administration, and Gardening.

All these areas are vital to the smooth running of the Trust and the hours of time these individuals give so freely are much appreciated by all the staff and trustees. The effect of the pandemic will have long reaching consequences and as funding gaps widen there will be an increasing need for volunteers to step into the breach and offer valuable time to organisations like the Trust in order for them to survive.

Our gardener, Janet Clarke, sadly decided to hang up her boots in September but we are incredibly grateful to her for keeping our grounds so beautifully manicured over the last 3 years. We made an appeal for a new gardener, and we were very lucky to have Sheila Houghton come forward. She is also doing a wonderful job, for which we are very grateful.

This year has been a very quiet one for everyone concerned apart from the gardening, but because of the change of our working practices we made an appeal for some new volunteers for which we received a promising response. So, we now have an extra group of willing hands. We haven't totally worked out what exactly what we need yet, as the situation is still unsettled, but we are very grateful to everyone who has agreed to volunteer for us.

### **Public benefit**

*Currently 45 volunteers (not including the directors/advisers on the Directors Board) working for the Trust in various capacities, which would under normal circumstances, collectively provide over 800 working hours per year. This has obviously been a very different situation during 2021.*

### **Organisations Supported by the Trust**

The Trust supports many local organisations. These include The Ancient Technology Centre at Cranborne, Vision Wimborne, Wimborne Community Theatre, Wimborne BID (Business Improvement District), Sting in the Tale Festival of Stories, and the Wimborne History Festival.

This year the situation has continued to be very different for everyone concerned but we were able to participate in the Wimborne History Festival in early September by hosting some of the events. We hope that everything will soon return to normal, and we will again be able to help and support more of our community organisations and events.

### **Financial Review**

As in previous years the detailed information behind the figures on Income and Expenditure can be found in notes 2 and 3 attached to the accounts. The figures for a second year have been impacted by COVID 19 and total income in the year was similar to 2019/20. It has been a challenging year and without the Government support and the Job Retention Scheme (Furlough) the final position would have told a different story. The Trust still had costs to meet, and steps were taken to review the staffing structure and the provision of IT which has helped to reduce expenditure.

The final position for 2020/21 shows a surplus of £48,483 against a surplus in 2019/20 of £17,839 a turnaround in resources of around £30,600. This has arisen through increased Government support referred to in the previous paragraph, reduction in employee costs offset by reducing income from charitable activities as the building was closed for parts of the year and increased costs of IT following the review of how this was provided.

At the end of the year the Trust has total funds of £275,695 and note 8 illustrates how that figure is compiled. There are several designated funds that provide resources for future costs that will arise thereby minimising the impact on the day-to-day operations of the Trust. Trustees review the adequacy and need for these funds on an annual basis. The level of General Reserves at the end of the year is higher than the Reserves policy but Trustees are aware of the uncertainties over the next two years when it is possible that the Trust will not be in surplus and those reserves will then be used. At the end of 2022/23 the Trustees can review the adequacy of the level of general reserves.

There is one matter outstanding at the end of the year which is a carryover from 2019/20 relating to Insurance. A claim has been lodged under the Trust's policy relating to Business interruption cover during the first lockdown. This matter is still under discussion and a decision has yet to be made. If the Trust are successful, then the benefit will impact on the 2021/22 accounts.

The Trust are in a stronger position than could have been expected arising from the Government support. It is a big challenge for the future, and it is unlikely that the Trust will be back to the 2019 level before the 2022/23 financial year which starts in October 2022. Generating more income remains vital and the Development Fund established last year can help in this respect. What is very clear the policy of providing sound balances is prudent management and provides a buffer in the short term and will be a crucial element in moving forward in the months ahead.

## **The Future**

The year ahead will again be full of uncertainty as the effects of the global pandemic continue to challenge our everyday lives. We will take on those challenges and we look forward with enthusiasm. The Trust's dedicated staff of two will endeavour to ensure that a quality programme of events and courses continues to be offered, whenever possible, so that income is optimised at every opportunity to help secure the future of the Trust. Allendale House continues to be both an integral and important hub of the community that it supports.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The Trustees (who are also directors of the East Dorset Heritage Trust for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its deficit or surplus 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 judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- ◆ there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- ◆ Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

## INDEPENDENT EXAMINER

A resolution to appoint Rutter & Allhusen as Independent Examiner for the ensuing year will be proposed at the Annual General Meeting in accordance with Section 43 of the Charities Act 1993.

**Approved by the Board of Trustees on 28<sup>th</sup> February 2022**

**And signed on their behalf**



**Derek Burt**  
**Vice-Chairman**

## **Independent Examiner's report to the Trustees of East Dorset Heritage Trust**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th September 2021, which are set out on pages 15 -20.

### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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.



.....  
**Paul Stacey FCA**

For and behalf of  
Rutter & Allhusen, Chartered Accountants  
Innovation House, Shaftesbury, Dorset, SP7 8FG

**STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDING 30<sup>TH</sup> SEPTEMBER 2021.**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCES</b>					
Income and Endowments from					
Donations and Legacies	2	125,159	-	125,159	88,095
Charitable Activities	2	42,293	-	42,293	77,698
Investment Income	2	249	-	249	654
<b>Total Income</b>		<b>167,701</b>	<b>-</b>	<b>167,701</b>	<b>166,447</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	3	119,058	160	119,218	148,608
<b>Total Resources Expended</b>		<b>119,058</b>	<b>160</b>	<b>119,218</b>	<b>148,608</b>
<b>Net Outgoing/ Incoming Resources</b>		<b>48,643</b>	<b>-160</b>	<b>48,483</b>	<b>17,839</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward		207,825	19,387	227,212	209,373
Total Funds carried forward	8	256,468	19,227	275,695	227,212

The notes on pages 15 to 20 form part of these accounts.

The Charity has no recognised gains or losses, other than those dealt with in the statement of financial activities.

**BALANCE SHEET AS AT 30<sup>TH</sup> SEPTEMBER 2021.**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Fixed Assets</b>					
Tangible Assets	4	4,766	-	4,766	7,793
<b>Current Assets</b>					
Debtors	5	13,113	-	13,113	14,395
Cash at bank and in Hand		264,846	19,227	284,073	240,029
		277,959	19,227	297,186	254,424
<b>Liabilities</b>					
Creditors falling due within one year	6	26,257	-	26,257	35,005
<b>Net Current Assets</b>		251,702	19,227	270,929	219,419
<b>Net Assets</b>		<b>256,468</b>	<b>19,227</b>	<b>275,695</b>	<b>227,212</b>
<b>Fund Balances</b>					
Unrestricted Funds	8	256,468	-	256,468	207,825
Restricted Funds	8	-	19,227	19,227	19,387
		<b>256,468</b>	<b>19,227</b>	<b>275,695</b>	<b>227,212</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2021. The members have not required the charitable company to obtain an audit of its accounts for the year ended 30th September 2021, in accordance with section 476 of the Companies Act 2006. The Directors acknowledge responsibility for:

- i) ensuring the charitable company keeps accounting records which comply with section 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and its profit and loss for each financial year in accordance with Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Directors on 28<sup>th</sup> February 2022

Signed by Derek Burt – Vice-Chairman.



The notes on pages 15 to 20 form part of these accounts

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> SEPTEMBER 2021

### 1) ACCOUNTING POLICIES

#### a) Basis of Accounting

- i) 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 note(s) 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 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019) and the Charities Act 2011.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small Charity.

The presentation currency of the financial statements is the Pound Sterling.

The charity meets the definition of a public benefit entity under FRS 102.

- b) Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost less estimated residual value (where applicable) of each asset over its expected useful life. Assets costing less than £500 are written off as expenditure in the year of acquisition. The depreciation rates have been reviewed and the following were agreed as appropriate:-

- |                             |  |
|-----------------------------|--|
| i) Leasehold Property       | - equal instalments over the period of the lease |
| ii) Furniture and Equipment | - 20% and 33% p.a. straight line                 |
| iii) Computers              | - 33.3 % p.a. straight line                      |
| iv) Tractor                 | - At residual value                              |
| v) Trailer                  | - 20% p.a. straight line                         |

#### c) Grants and Donations

- i) Revenue Grants and Donations are credited to the Income and Expenditure Account on receipt. However, if the grant or donation covers more than one financial year then the amount relating to future years is shown as Deferred Income under Creditors.

#### d) Expenditure

- i) Liabilities are recognised and expended as soon as there is a legal and constructive obligation committing the Charity to the expenditure. All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to that category.
- ii) Costs of charitable activities include costs directly associated with running the centre and associated activities.
- iii) Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to accountancy services.
- iv) The charity operates a defined contribution pension scheme and contributions are shown in the SOFA in the period to which they relate.

## NOTES TO THE ACCOUNTS CONTINUED

a) Funds accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor and/or within restricted purposes included in the objects of the Charity.

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

b) Legal Status

The charity is a company limited by guarantee and has no share capital. The company is registered in England and Wales and the registered office is shown on page 4.

## 2) ANALYSIS OF INCOME

	2021 £	2020 £
<b>Donations and Legacies</b>		
Friends Subscriptions	2,756	2,826
Grants –Local Authority	4,000	3,000
Grants – Government re COVID	112,493	67,117
Donations	982	444
Miscellaneous Income	4,928	4,708
	<b>125,159</b>	<b>78,095</b>
<b>Restricted Income</b>		
Dorset Architectural Heritage Week	-	<b>10,000</b>
<b>Income from Charitable Activities</b>		
Hire of Facilities	26,971	35,590
Catering	694	8,078
Courses	13,986	24,252
Heritage Events	566	8,538
Provision of Services	76	1,240
	<b>42,293</b>	<b>77,698</b>
<b>Investment Income</b>	<b>249</b>	<b>654</b>
<b>Total Income</b>	<b>167,701</b>	<b>166,447</b>

### 3) ANALYSIS OF EXPENDITURE

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Premises	15,961	24,212
Equipment repairs and leasing	2,840	6,283
Advertising and Marketing	1,246	780
Establishment Expenses	8,155	3,703
Catering	228	4,420
Courses	6,689	11,329
Heritage Events	209	2,221
Depreciation	3,027	962
Support Costs (note A)	80,703	93,467
	<b>119,058</b>	<b>147,377</b>
 <b>Restricted Expenditure</b>		
Dorset Architectural Heritage Week	<b>160</b>	<b>1,231</b>
 <b>Total Expenditure</b>	 <b>119,218</b>	 <b>148,608</b>
 <b>Support Costs (note A)</b>		
Wages and Salaries	68,727	74,430
Social Security costs	5,324	6,674
Pension costs	1,730	2,233
Governance Costs	3,646	8,940
Independent Examiners fees	1,276	1,190
	<b>80,703</b>	<b>93,467</b>

The Charity had an average of two employees during the period. There are no employees earning more than £60,000.

#### 4) TANGIBLE FIXED ASSETS

	Furniture & Other £	Tractor and Trailer £	Total £
<b>Cost</b>			
1 <sup>st</sup> October 2020	61,093	6,621	67,714
Additions	-	-	-
30 <sup>th</sup> September 2021	61,093	6,621	67,714
<b>Depreciation</b>			
1 <sup>st</sup> October 2020	53,300	6,621	59,921
Provision for the year	3,027	-	3,027
30 <sup>th</sup> September 2021	56,327	6,621	62,948
<b>Net Book Value</b>			
30 <sup>th</sup> September 2021	4,766	-	4,766
30 <sup>th</sup> September 2020	7,793	-	7,793

#### 5) DEBTORS

	2021 £	2020 £
Trade Debtors	7,983	6,453
Prepayments and Accrued Income	5,130	7,942
<b>Total</b>	<b>13,113</b>	<b>14,395</b>

#### 6) CREDITORS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and Deferred Income	26,257	35,005
<b>Total</b>	<b>26,257</b>	<b>35,005</b>

## 7) DEFERRED INCOME

Deferred income represents money received in advance of future events.

	£
Brought forward on 1 <sup>st</sup> October 2020	2,288
Released to income in the year	1,630
Carried forward on 30 <sup>th</sup> September 2021	3,918

## 8) FUNDS

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Fixed Asset Reserve	4,766	-	4,766	7,793
Designated Reserve - Equipment	25,000	-	25,000	13,829
Tractor & Trailer	7,017	-	7,017	7,017
Building Repairs	15,000	-	15,000	7,790
Legal Liabilities	20,363	-	20,363	33,673
Development	20,000	-	20,000	20,000
General Reserve	164,322	-	164,322	117,723
Restricted Reserve	-	19,227	19,227	19,387
<b>Total</b>	<b>256,468</b>	<b>19,227</b>	<b>275,695</b>	<b>227,212</b>

## 9) MOVEMENT IN FUNDS

	Unrestricted General funds	Restricted DAHW funds	Total 2021	2020
	£	£	£	£
On 1st October 2020	207,825	19,387	227,212	209,373
Net movement in funds	48,643	(160)	48,483	17,839
Transfers between funds	-	-	-	-
<b>On 30th September 2021</b>	<b>256,468</b>	<b>19,227</b>	<b>275,695</b>	<b>227,212</b>

## 10) COMMITMENTS

As at the 30<sup>th</sup> September 2021 the Trust had annual commitments under non-cancellable Operating leases as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	855	1,055
Within two and five years	855	855

## 11) PROPERTY

The Trust operates from Allendale House, Wimborne under a 35-year lease from the East Dorset District Council that runs until November 2036.

## 12) TRUSTEES REMUNERATION AND EXPENSES

During the current and previous year no remuneration or other benefits were payable to the Trustees by the charity. There were no Trustees expenses during the year.

## 13) RELATED PARTY TRANSACTIONS

There were no related party transactions during the current or previous year.