



East Dorset Heritage Trust  
allendale house

# East Dorset Heritage Trust



## Annual Report & Accounts 2021/22

This report includes a summary of the Trust's activities in the year ended 30<sup>th</sup> September 2022, 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 its 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.

The gradual return to 'normality' has been wonderful to witness through the activities of the Trust, with Allendale House getting busier and busier as the weeks progressed. The arrival of another Covid variant just before Christmas 2021, was thankfully only a temporary blip, so that the running of the Trust could continue without too much disruption.

The year has proved to be another challenging one with Sarah and Kim having to work even harder to maintain the Trust's normal activities. Their remarkable dedication has proved invaluable and without them I fully believe that we would not be in the strong position that we find ourselves today.

The return of Dorset Architectural Heritage Week was a highlight of the year and was a resounding success. Organised in a more streamlined and effective way with the additional use of online ticketing, securely brought it up to date and hopefully this amazing countywide event will be able to continue long into the future.

Room hire has been greatly affected by the events of recent years and even though restrictions have been relaxed for quite some time, the affects are still apparent. But the situation is improving and hopefully it will be back to the pre-pandemic levels before too long.

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 more stable times.

In conclusion, on behalf of the Trustees, I again express thanks to Sarah and Kim for their hard work and dedication, as well as to our Treasurer, Alan Breakwell, for his much appreciated and necessary direction and advice, and to Mark Lockyer, our Company Secretary, 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 2022**

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 2022.

**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 Neil Bichard
Dr Lesley Haskins	Mr Peter Walker
Mrs Pat Hymers	Mrs Cathy Thompson
<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

**Patron** Sir Tim Berners-Lee

## **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.

In 2019, 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 on an annual basis. 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 2021 to 30<sup>th</sup> September 2022..... another incredible year!

It has been another challenging year for the administration of the trust, but as the tiny team of two we have managed to weather the storm and have survived..... after much hard work and dedication.

At the start of the financial year in October 2021 we had just returned to operating 'normally' with both Kim and I back in the office together and working full-time again. The first programme of events for over 18 months had been published to much appreciation and things were beginning to look more promising. Then, before we knew it, yet another Covid strain hit, and our activities were yet again curtailed.

Thankfully we were back on track after a short period of uncertainty, and as the year progressed with the relaxation of Covid restrictions, everything began to improve – the bookings for room hire; for heritage events; for courses and workshops, all increased month on month, much to our relief.

The response to the programmes that we have produced through the year has been excellent. The reaction to all the events and courses has been so positive and it has been great to see people continuing to return every month, and to have the place busy, and full of people again.

As an educational facility we have strived to maintain the number and range of courses that we offer, and I thank the tutors for their continued support for all that we try to achieve. The range of courses that we offer has expanded into craft-based courses as we have tried to fill the gaps in the market. As with all attempts at diversifying, we have had differing levels of success but overall, it has been a very positive step which we aim to continue. EDHT will continue to ensure that the learning needs of the community are met and catered for as far as possible, reacting to changing requirements and continuing to update our technology in line with advancing trends.

Dorset Architectural Heritage Week returned after a two-year gap and was a great success. We reviewed the system of organisation and chose an online booking system which proved to be a good decision. The feedback that we received from both hosts and participants has been overwhelmingly positive. For the first time in many years, we opened up Allendale House to provide guided tours of the building which were very successful and for which we also received excellent feedback.

As a team of just two, we continue to work extremely hard to ensure that our finances are as healthy as they can be, optimising income at every opportunity to ensure the Trust has a viable future. 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 effects 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.

Our band of enthusiastic volunteers have had a much busier year, and we are very grateful for all the help that we have received. Our walk leader volunteers have provided wonderful walks for each programme, our IT volunteers are back to their regular weekly slot and our talks have a band of volunteers who help smoothly run each event. We are very grateful to everyone who volunteers for us and who give their time so freely to help 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 was resumed shortly before the start of this financial year in September 2021, and we were overwhelmed by the response it received. All the subsequent programmes have also been very popular, and we are genuinely thrilled by the response that we receive each time we publish the booklet. All the work we do and the effort we put in is validated by the feedback we receive.

We have offered a varied programme with each new publication to hopefully suit all interests and tastes and we hope to maintain this approach with each new edition. Our talks, events and walks are regularly oversubscribed which is another indication of the popularity of all that we offer.

The highlights of the year were the visits to the Great Bustards of Wiltshire, HMP Shepton Mallet and Rugbourne Farm, A Day in the Life of a New Forest Commoner with very successful coach visits to Stonor Park, Stratfield Saye and Frogmore House.

We will endeavour to continue to maintain a high standard and range of events and we always welcome any ideas for future visits, talks or events.

*Number of Heritage Events: 49 (2 in 2021, 21 in 2020)*

*Number of Participants: 1827 (73 in 2021, 1040 in 2020)*

## Trust Training

We have continued to offer the language courses in French, Italian, and Spanish plus the Creative Writing and Art History courses which have been our mainstay for many years. Since September 2021 to maintain interest and hopefully meet the demands of our community, we have tried to widen the scope of what we offer by expanding our range of courses to include more craft-based subjects. We have introduced clay workshops, floristry, pottery courses, life drawing, macrame and lino printing. They have all been very well received, with some slower starting than others, but we will continue to offer these more hands-on courses as the demand for them persists.

The IT 1-2-1 sessions have continued to run and are still proving to be a valuable service to our community.

Archaeology was also a new line of learning which we introduced in 2022 which has received a good level of interest and with which we hope to continue.

Thanks must go to all our tutors for their continuing dedication to the Trust.

## Public Benefit

*Number of Courses at Allendale House: 188 (98 in 2021, 100 in 2020)*

*Number of Participants: 835 (426 in 2021, 533 in 2020)*

## 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 recent pandemic has continued to have a significant impact on room bookings which has not reached anything like the levels that we were experiencing in 2019. However, the situation has steadily improved, with many of our previous clients returning, some after an extended period. We are always so pleased to welcome our old clients back into our lovely building and to be uplifted by the house so full of people.

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.

**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**

The 2022 season was another quiet one for the Countryside Trailer because the effects of the pandemic continued to prevent trips being booked by local care or residential homes. The trailer was used during the summer for a series of outdoor Wimborne Community Theatre performances. It is being stored in a safe place until such time the service can be resumed or reviewed.

**Dorset Architectural Heritage Week**

Dorset Architectural Heritage Week, our much-loved annual event, returned for the first time since 2019. The system of organisation was brought up to date and we chose to use an online booking system for the first time which proved to be an excellent decision. The event ran smoothly and the feedback that we received from both hosts and participants was overwhelmingly positive. It was great to return this wonderful countywide event for the benefit of locals and visitors alike.

In total there were 62 main events; of those, 30 were bookable main events and each main event had more than one time slot available, which created 100 individual bookable events, with a total of 1445 tickets. The other 32 main events were non-bookable – so people could just turn up to those without pre-booking.

For the first time in many years, we opened Allendale House for the weekend to provide guided tours of the building, exhibitions and a tearoom which were all very successful and for which we also received much positive feedback.

Our grateful thanks must go to Dr Alistair Somerville-Ford who provided sponsorship for this event back in February 2020.

**Internet Profile**

The website that was created in 2021 has been regularly updated and maintained to provide as up to date information as possible. We regularly receive direct messages from people visiting the website, so we are constantly reminded what an important tool the website is for the Trust. Facebook is regularly used to promote our events and courses and we are continuing to make sure our online presence is maintained.

## **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 for them to survive.

### ***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.*

## **Organisations Supported by the Trust**

The Trust supports many local organisations. These include Vision Wimborne, Dialaride, Wimborne Community Theatre, The Wimborne BID (Business Improvement District), Sting in the Tale Festival of Stories, the Wimborne History Festival, the Wimborne Literary Festival and the Wimborne Folk Festival. 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.

## **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. 2021/22 was the third year impacted by COVID as the Trust began to return to some form of normality.

The final position for 2021/22 shows a surplus of £44,872 against a surplus in 2020/21 of £48,483 a reduction in resources of around £3,600. If you discount the restricted expenditure relating to Dorset Architectural Week, then the surplus for the year would have been £52,911 an increase between the two years just over £8,000. It is very difficult to compare the two years as in 2020/21 the majority of income arose from Government support whilst in 2021/22 it was income from Charitable Activities and one-off donations/legacy and the settlement of the outstanding insurance claim referred to in last year's review. On expenditure there were increases in courses/training which were partially offset by the reduction in staffing costs

At the end of the year the Trust has total funds of £320,567 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 and this year the Equipment and Building Funds have been increased to a level required to meet future commitments. The level of General Reserves at the end of the year remains higher than the Reserves policy but Trustees are aware of the uncertainties for the future with significant increase in costs arising from the cost-of-living crisis and there is every possibility that the Trust will not be in surplus, and those reserves will then need to be used.

The Trust remains in a stronger position than could have been expected after three difficult years and can now look forward to the future. 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. There is still the need to generate more sustainable income and sponsorship for Dorset Architectural Heritage Week and steps need taking to address these issues over the coming year.

## **The Future**

The year ahead will again be full of uncertainty as the effects of the recent global pandemic, the war in Ukraine and the Cost-of-Living Crisis continue to challenge our everyday lives. We will take on those challenges and we look forward with enthusiasm. The Trust's dedicated staff 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. To assist us in this endeavour extra staff support will be sought so that the workload can be eased for the current staff of two. Allendale House continues to be both an integral and important hub of the community that it supports, but there are increasing problems with unauthorised parking in the private car park. To mitigate this increasing issue the board of trustees have been reviewing the situation with the intention of installing an automated entry barrier system.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

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 4<sup>th</sup> April 2023**

**And signed on their behalf**



**David Noel Smith**  
**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 2022, which are set out on pages 13 - 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 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
Income and Endowments from					
Donations and Legacies	2	45,742	-	45,742	125,159
Charitable Activities	2	133,641	-	133,641	42,293
Investment Income	2	709	-	709	249
<b>Total Income</b>		<b>180,092</b>	<b>-</b>	<b>180,092</b>	<b>167,701</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	3	127,181	8,039	135,220	119,218
<b>Total Resources Expended</b>		<b>127,181</b>	<b>8,039</b>	<b>135,220</b>	<b>119,218</b>
<b>Net Outgoing/ Incoming Resources</b>		<b>52,911</b>	<b>(8,039)</b>	<b>44,872</b>	<b>48,483</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward		256,468	19,227	275,695	227,212
Total Funds carried forward	8	309,379	11,188	320,567	275,695

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 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Fixed Assets</b>					
Tangible Assets	4	4,138	-	4,138	4,766
<b>Current Assets</b>					
Debtors	5	19,471	-	19,471	13,113
Cash at bank and in Hand		315,790	11,188	326,978	284,073
		335,261	11,188	346,449	297,186
<b>Liabilities</b>					
Creditors falling due within one year	6	30,020	-	30,020	26,257
<b>Net Current Assets</b>		305,241	11,188	316,429	270,929
<b>Net Assets</b>		<b>309,379</b>	<b>11,188</b>	<b>320,567</b>	<b>275,695</b>
<b>Fund Balances</b>					
Unrestricted Funds	8	309,379	-	309,379	256,468
Restricted Funds	8	-	11,188	11,188	19,227
		<b>309,379</b>	<b>11,188</b>	<b>320,567</b>	<b>275,695</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022. The members have not required the charitable company to obtain an audit of its accounts for the year ended 30th September 2022, 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Directors on 4<sup>th</sup> April 2023.

Signed by David Noel Smith – 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 2022

### 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 2015) 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

	2022 £	2021 £
<b>Donations and Legacies</b>		
Friends Subscriptions	3,463	2,756
Grants – Local Authority	5,000	4,000
Grants – Government re COVID	13,335	112,493
Donations	8,877	982
Miscellaneous Income	15,067	5,035
	<b>45,742</b>	<b>125,266</b>
<b>Income from Charitable Activities</b>		
Hire of Facilities	68,783	26,971
Catering	6,346	694
Courses	34,273	13,986
Heritage Events	19,239	566
Provision of Services	5,000	76
	<b>133,641</b>	<b>42,293</b>
<b>Investment Income</b>	<b>709</b>	<b>249</b>
<b>Total Income</b>	<b>180,092</b>	<b>167,808</b>

### 3) ANALYSIS OF EXPENDITURE

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Premises	16,870	16,797
Advertising and Marketing	2,487	1,246
Establishment Expenses	9,832	8,970
Catering	4,734	1,524
Courses	18,220	6,689
Heritage Events	8,667	209
Depreciation	3,101	3,027
Support Costs (note A)	63,270	80,703
	<b>127,181</b>	<b>119,165</b>
 <b>Restricted Expenditure</b>		
Dorset Architectural Heritage Week	<b>8,039</b>	<b>160</b>
 <b>Total Expenditure</b>	 <b>135,220</b>	 <b>119,325</b>
 <b>Support Costs (note A)</b>		
Wages and Salaries	53,890	68,727
Social Security costs	5,211	5,324
Pension costs	1,609	1,730
Governance Costs	1,298	3,646
Independent Examiners fees	1,262	1,276
	<b>63,270</b>	<b>80,703</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 Equipment £	Tractor and Trailer £	Total £
<b>Cost</b>			
1 <sup>st</sup> October 2021	61,093	6,621	67,714
Additions	2,473	-	2,473
30 <sup>th</sup> September 2022	63,566	6,621	70,187
<b>Depreciation</b>			
1 <sup>st</sup> October 2021	56,327	6,621	62,948
Provision for the year	3,101	-	3,101
30 <sup>th</sup> September 2022	59,428	6,621	66,049
<b>Net Book Value</b>			
30 <sup>th</sup> September 2022	4,138	-	4,138
30 <sup>th</sup> September 2021	4,766	-	4,766

#### 5) DEBTORS

	2022 £	2021 £
Trade Debtors	12,530	7,983
Prepayments and Accrued Income	6,941	5,130
<b>Total</b>	<b>19,471</b>	<b>13,113</b>

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

	2022 £	2021 £
Trade Creditors	2,313	-
Accruals and Deferred Income	27,707	26,257
<b>Total</b>	<b>30,020</b>	<b>26,257</b>

#### 7) DEFERRED INCOME

Deferred income represents money received in advance of future events.

	£
Brought forward on 1 <sup>st</sup> October 2021	3,918
Released to income in the year	230
Carried forward on 30 <sup>th</sup> September 2022	3,688

## 8) FUNDS

	Unrestricted	Restricted	Total 2022	2021
	£	£	£	£
Fixed Asset Reserve	4,138	-	4,138	4,766
Designated Reserve - Equipment	42,527	-	42,527	25,000
Tractor & Trailer	7,409	-	7,409	7,017
Building Repairs	48,900	-	48,900	15,000
Legal Liabilities	20,445	-	20,445	20,363
Development	20,000	-	20,000	20,000
General Reserve	165,960	-	165,960	164,322
Restricted Reserve	-	11,188	11,188	19,227
<b>Total</b>	<b>309,379</b>	<b>11,188</b>	<b>320,567</b>	<b>275,695</b>

## 9) MOVEMENT IN FUNDS

	Unrestricted General funds	Restricted DAHW funds	Total 2022	2021
	£	£	£	£
At 1 October 2021	256,468	19,227	275,695	227,212
Net movement in funds	52,911	(8,039)	44,872	48,483
Transfers between funds	-	-	-	-
<b>At 30 September 2022</b>	<b>309,379</b>	<b>11,188</b>	<b>320,567</b>	<b>275,695</b>

## 10) COMMITMENTS

As at the 30<sup>th</sup> September 2022 the Trust had annual commitments under non-cancellable Operating leases as follows:

	2022	2021
	£	£
Within one year	855	855
Within two and five years	1,497	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.