

Poole Communities Trust
Annual Report and Accounts
for the Year Ended 31 March 2019

Charity Registration Number: 1165909

Company Registration Number: 09490119

Poole Communities Trust
Reference and Administration Details
For the Year Ended 31 March 2019

Charity name

Poole Communities Trust

Company registration number

09490119

Charity registration number

1165309

Registered address

Branksome Centre

Recreation Road

Poole

BH12 2EA

Trustees

Christopher Beale Chair

Andrew Frost

Charles Sheldrick

Andrew Ward

Bankers

CAF Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Independent examiner

Martin Arthur (FMAAT, FFA, FFTA, MIH, ACIE)

Accountancy Co-op Ltd

56 Dorchester Road

Lytchett Minster

Poole

BH16 6JE

Poole Communities Trust
Trustees' Annual Report for the Year Ended 31 March 2019

Structure, Governance and Management

Governing document

Poole Communities Trust is constituted as a company limited by guarantee, incorporated on 14th March 2015 and registered as a charity on 28th January 2016. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. The Articles of Association require that there are at least three trustees. Trustees are appointed at the Annual General Meeting (AGM) and are required to retire by rotation, with one third of the board of trustees retiring each year. Trustees who retire at an AGM may, if still willing to act, be reappointed. The board of trustees may also appoint new trustees during the year, although such persons will hold office until the next AGM, where they may be re-appointed.

Trustee induction

New trustees undergo an induction to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction they meet employees and other trustees. Trustees are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Management structure

The board of trustees governs and administers the charity and meets at least quarterly. They are responsible for the governance of the charity and for the use of its funds. In particular, the trustees are responsible for setting the charity's strategy and policies, and monitoring progress and fulfilment of these.

The Trust employs a manager who has the delegated authority (within terms of delegation approved by the trustees) for the day to day management of the Branksome Centre. The Trust also commissions two development officers to lead on the Bourne Community Hub and Turlin Moor projects respectively.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and another organisation with which the Trust transacts must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year, there were no such related party transactions.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face; these include the risk of not accruing sufficient funds and income, health and safety risks at the buildings we manage, a lack of public support for our work and fraud and error;
- the establishment of policies, systems and procedures to mitigate those risks identified; and,
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's guidance on Public Benefit (September 2013)

Objectives and Activities

Charitable purposes

The purposes of the Trust, as set out in our charitable objects, are:

The promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and in particular in the Borough of Poole) by all or any of the following means:

(a) the relief of financial hardship:

(b) the relief of unemployment:

(c) the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience:

(d) the provision of financial assistance, technical assistance or business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help: (i) in setting up their own business, or (ii) to existing businesses:

(e) the creation of training and employment opportunities by the provision of workspace, buildings, and/or land for use on favourable terms:

(f) the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing:

(g) the maintenance, improvement or provision of public amenities:

(h) the preservation of buildings or sites of historic or architectural importance:

(i) the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, have need of such facilities:

(j) the protection or conservation of the environment:

(k) the provision of public health facilities and childcare:

(l) the promotion of public safety and prevention of crime:

(m) such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

Strategic plan

In pursuit of these charitable objects, the Trustees have developed a strategic plan to guide the charity through the period between 2019 and 2021. This plan sets out the Trust's vision, mission, long-term strategic objectives and the values that will underpin its work:

Vision

Our vision is that of strong communities and sustainable economies in Poole's less advantaged areas, supported by high quality community assets.

Mission

To promote economic and community growth in the less advantaged areas of Poole, by developing, managing and advising on a range of community assets.

Long-term strategic objectives

- To support local communities in less advantaged areas of Poole by developing and sustaining high quality spaces for community activities, recreational activities and the delivery of social welfare services.
- To support sustainable local economic development in less advantaged areas of Poole by providing flexible and affordable workspace for voluntary organisations, social enterprises, small businesses and the training of unemployed people.
- To improve the local environment in less advantaged areas of Poole by creating attractive community assets from under-utilised and/or heritage buildings, and by incorporating green technology and renewable energy into Trust properties.

Values

The following key values will underpin the Trust's work:

- Rooted in the community: We respond to local need.
- Inclusive: We embrace and promote our differences.
- Collaborative: We work in partnership with others.
- Integrity: We behave ethically, honestly, and fairly.
- Not-for-profit: We re-invest all financial surpluses in community assets.

Achievements and Performance

In the year to 31 March 2019, the Trust made good progress with a programme of work in pursuit of its long-term strategic objectives. In particular, the Trust was active in working with local communities to develop local community facilities, including initiatives in Branksome, Bourne and Turlin Moor. Details are set out below.

Branksome Centre

In April 2017 the Trust took on a 28-year lease from the Borough of Poole to renovate and manage the Branksome Centre for the benefit of the local community. The aim is to develop and sustain a centre which is at the heart of its community providing activities and support for a wide range of people, with a specific focus on young people. The centre is providing accommodation to 32 community projects/activities each week for the benefit of 500 people, from toddlers to older people. Sixteen of these activities specifically focus on children and young people involving between 150 to 160 young people of all ages throughout the week. In addition, a significant number of young people use our facilities when playing in the multi-use games area directly outside.

A specific way in which we support young people is by commissioning YMCA Bournemouth to deliver quality youth work from the centre. This activity is funded by the Valentine Trust; we greatly appreciate their support it has achieved the following:

YMCA Bournemouth provide two weekly youth work for young people aged 10 to 18 years old. In 2017/18 we were supporting on average 30 young people each week, this has now risen to 38 for the juniors (10 to 13-years old), the highest we have reached is 42, whilst the average weekly figure for the seniors is 11, with the highest being 23 teenagers in a week. In total we have seen an increase in the average weekly attendance from 30 to 49 young people, a 63% increase from 2017/18.

We have received the following feedback from the young people about the quality of the activities and the outcomes for them:

Juniors: 15 girls completed the questionnaire and 6 boys.

Has coming to Branksome youth club helped your confidence?

No change: 1	2	3	4	Large improvement: 5
9.5%	9.5%	19%	43%	19%

How would you rate Branksome youth club?

Boring	OK	Fun	Extremely Fun
0%	0%	29%	71%

Do you think coming to this youth club has helped you to gain more friends?

Yes	No
71%	29%

Seniors: 6 girls completed the questionnaire and 6 boys.

Has coming to Branksome youth club helped your confidence?

No change: 1	2	3	4	Large improvement: 5
8%	0%	25%	42%	25%

How would you rate Branksome youth club?

Boring	OK	Fun	Extremely Fun
0%	0%	50%	50%

Do you think coming to this youth club has helped you to gain more friends?

Yes	No
83%	17%

We know from feedback that this youth work activity helps the young people to:

- Develop their skills e.g. their ability to work as part of a team and solve problems.
- Develop their confidence and self-esteem; they make friends and develop their awareness of others.
- Tackle issues which can have a negative impact on their lives and the wider community e.g. bullying and anti-social behaviour.
- Enhance their health and well-being, e.g. the young people are more active, and they are learning about living a healthy lifestyle. We consider that the youth work as evidenced by the feedback from the parents below helps significantly with the young people feeling more positive about themselves.
- Give back to their community with the young people helping with tasks at the sessions and learning to volunteer.

Following is some of the feedback we have received from the young people's parents, which highlights the significant impact the Valentine Trust grant and the work of YMCA Bournemouth has made from the Branksome Centre:

- Both my boys have social issues and you and youth group have worked absolute wonders for their self-esteem and the confidence they now have is more than I could have hoped for them. I am very grateful for all your work.
- Two of my sons attend the youth club at Branksome Recreation ground once a week. This is an opportunity for them to engage in activities such as football and arts and crafts away from the school and parental environment, giving them a freedom and confidence that would be restricted in other settings. In addition to friends from their own school attending the club they are also making new friends from other schools and I feel this will give them the courage to communicate with new classmates in their transition to secondary school next year. They have such a fun time every week and us parents are grateful that they are being left in safe hands.
- The youth club has been amazing for my son, he struggles with confidence and youth club has helped him meet new people and communicate a lot better with these. Youth club has also enabled him to try new sports and gain more independence. He would be lost without it!!! Gary and the other volunteers are also amazing with the all children that attend, and I would never worry about leaving my son there.
- My 9-year-old daughter has been attending Youth Club at Branksome Rec for the past 3 months. She is always eager to go and loves to tell me about all the variety of activities - sports, crafts, games etc that she does: My daughter loved making slime and working out the correct quantities in order to achieve the correct slimy substance, has started playing loads of football and has learnt new card games taught by the helpers and volunteers. The Youth Club provides the children a safe environment, and allows them independence - ability to choose what they want to do, who they want to play with, to go inside / outside, make new friends, meet kids from other schools, interaction with adult's helpers and volunteers, to be responsible for & what to spend their money on etc. All these life skills are not necessarily taught in the classroom but are put into practice through the youth club. It's also good that children are being active and doing things as opposed to looking at their mobiles / computer screens etc. The youth club also provides trips outside of normal hours such as the Harry Potter experience and PB Animals, these trips are very good value for money and allow the children to explore areas that may be of interest to them in a fun, exciting and informative way.
- My son has only recently started to go and looks forward to this every week. It's been great for him to have friends to play football with and this club has really made a difference to his social skills as well as keeping him off the computer and iPad. I really hope that this amazing service that you provide with your team continues.

A key aim now is to seek further funding to sustain and develop this work.

Another key aim is to provide more support for the adult population of Branksome. We already do this by hosting a variety of activities from sporting/physical activities like dancing, table tennis and bowls to learning opportunities like U3A, art groups and language courses. We have developed a Facebook group of 600 people so that we can better communicate with the community and have recruited eight volunteers to assist us at the centre as well as to help promote it to their peers.

During the summer we also undertook some door knocking around the area with the support of a Borough of Poole Community Development worker. This enabled us to have in depth conversations with 20 adults encompassing a range of ages and backgrounds. From their feedback and the information we have gathered from centre users we have identified the following issues to tackle: The community would like to see more activities for older people to help them maintain a good level of health and well-being including keeping active and socialising with others to tackle isolation and loneliness. We would like to recruit more volunteers to support older people's activities and co design with them and older people new activities. We also need to look at activities for older men who experience barriers to engaging socially.

In 2018/19 we invested significant funds in improving the fabric of the building. We were very fortunate to receive the support of the Talbot Village Trust who provided us with a £15,000 to carry out major improvements to interior and exterior of the building. We would also like to thank Sports England, the Co-Op fund and Waitrose for their funding support in enhancing the centre particularly the sports hall.

We could not have achieved all of this without the commitment, hard work and initiative of our Centre Manager: Nigel Barrow, who is supported by a brilliant team of volunteers. We would also like to thank previous members of staff who helped to develop the centre and put it on the map: Greg Rawlings, Fiona Callahan, Suzanne Hall and Niky Bath.

Developing the Bourne Community Hub

Significant steps have been taken during the year to achieve the Trust's ambition for a new Community Hub on Bourne. Following the completion of the draft designs for the building, a range of consultants was appointed to develop different professional aspects of the design in preparation for submission of the planning application. These included a structural engineer, a mechanical and electrical engineer, a traffic consultant, an environmental impact specialist and an arboricultural specialist. Whilst these specialists were undertaking detailed work, the Trust developed its fundraising strategy and commenced applying for major grants.

By the end of May 2018, the Trust in partnership with the Bourne Community Group and Bourne Big Local held an exhibition of the designs for the building to enable local residents to comment on the design prior to the planning application being submitted in July. The exhibition included a virtual fly through on screen, a range of display panels charting the history of the project as well as the designs and next steps. The project was very much brought to life by the 3 D model made for the Trust by the Barclays Eagle Lab free of charge. The exhibition was held over 3 days, including a session exclusively for young people. In total 69 people attended. All the feedback provided was positive, including the following: "Wow! What a fantastic development for an area of such need. I believe the benefits for everyone are endless. I love the modern look and think it will appeal to young people in particular. This is just what the community needs. Very exciting! "

Planning permission for the Hub was granted in October 2018.

During the summer and autumn work continued with the Bourne Community Group, Bourne Big Local and the Borough of Poole to develop governance arrangements and room hire arrangements in preparation for the opening of the Hub. Regular articles on the development of the Hub were produced for inclusion in the Bourne newsletter, a VAT Adviser was appointed to review the VAT implications of the project and our Quantity Surveyors based on the RIBA stage 3 designs produced a Cost Plan.

The new calendar year saw work increasing on engaging potential partners in room hire and the local community held a fund raising danceathon in support of the project, which raised nearly £1,000.

As March 2019 came to a close the Trust had raised £1,580,000 towards the £2.1m required to build the Hub. With just £520,000 still to raise and the outcome of a number of grant applications still to be determined the Trust hope to commence the technical design phase in July ahead of tendering the contract for construction during winter 2019.

The trustees cannot thank Debbie Dixon enough for all her hard work in achieving so much in such a short amount of time.

Turlin Moor

The Trust has continued to support the community development work of Ann Khambatta on Turlin Moor, with the aim that with residents' community facilities will be renovated and improved for all in the community. A specific focus for Ann has been working with Play Moor, Skate Moor and the Borough of Poole in developing the new play area on Foreland Road. The partners have raised £95,000 from the Community Investment Levy Fund, the Talbot Village Trust and local fundraising to pay for the play park. The next step is to explore whether the partners can develop a new skate park for the young people of Turlin Moor.

Ann has also been supporting the adult population of Turlin Moor to assess their needs for community facilities. With a grant from the Poole Well-being Collaborative/Borough of Poole and the support of residents, Ann implemented the Feel Moor Healthy! Project.

Three health and wellbeing days were run, in partnership with Poole Well-being Collaborative and Livewell Dorset, across Turlin Moor on a drop-in basis in the Autumn of 2018.

All the sessions offered those attending a chance to collect free slippers (as part of an anti-falls initiative) from Poole Well-being Collaborative, join the Friendly Food Club in cooking and sampling healthy meals and to be able to pick up information on a range of local support such as: Carers Card, Leonardo Trust, Poole Volunteer Centre, Hamworthy Library. Healthy Walks had a presence at each event and PramaLIFE, the Adam Practice and Livewell Dorset attended some events or provided information for display.

These sessions achieved the following outcomes:

Over 60 pairs of anti-slip slippers were distributed.

10 people had their blood pressure checked and had a discussion with Livewell Dorset about the implications of this.

The opportunity to meet each other offered the chance for the organisations present to consider other partnership opportunities.

Healthy Walks are actively considering adding a walking route through Turlin Moor.

There were a number of ways in which the events showed positive outcomes matched against the 5 Ways to Wellbeing (New Economics Foundation actions to improve personal wellbeing):

Connecting - the events at the sheltered housing schemes, brought people together, including a number of local people from outside the schemes. The event at The Hub encouraged some people in, who were unaware of the building and its function. We met and talked with over 60 people living on Turlin Moor about support for them, the people they cared for and their lifestyle.

Keep Learning - There was the chance to learn new cooking skills and share tips and ideas with each other about easy meals.

Giving - At the Willow View day, those attending wanted to do more, they agreed to work with the Friendly Food Club to run a regular Meet, Greet & Eat session at Willow View, open to all.

Being Active - At least 8 people accessed other activities in the local community as a direct result. Another 6, with mobility difficulties, requested armchair exercise leaflets.

Taking Notice – Over 60 people came to the events and left with relevant information on a range of subjects from Carers Cards to Healthy Walks, from local groups to Flu Days.

The trustees would like to thank Ann for all her hard work and initiative on Turlin Moor.

Financial Review

The charity's income for the year was £147,105 (2017/18: £103,327), with expenditure of £158,757 (2017/18: £107,921). This meant that by the end of the year the total level of funds stood at £43,023 (2017/18: £54,675).

Reserves Policy

The Trustees have established a reserves policy and determined that this should be reviewed at least annually. In determining the policy, the Trustees sought to ensure that the Trust has sufficient free reserves that will provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. In setting the policy, the Trustees also had due regards to the manner of its operations and funding streams.

The Trustees have agreed a reserves policy which takes into account of the cash flow requirements of the charity's day to day operations. The policy that seeks to maintain free reserves at a level equivalent to between approximately three- and six-months operational expenditure. This amounts to holding reserves in the range of between £10,000 and £20,000. As at 31 March 2019, the level of unrestricted reserves stood at £7,546 (2017/18: £14,530), which was nearly in line with the reserves policy.

Plans for Future Periods

The Trust's key priority for 2019/20 will be to support local communities in less advantaged areas of Poole to develop vibrant community hubs that will deliver community activities, recreational activities and social welfare services to local people. The main focus of work will be:

- To continue to develop the Branksome Centre; enhancing the fabric of the building and developing further activities for the benefit of all in the community. We specifically want to recruit more volunteers to assist with the Centre. We want to enable local people to think of it as their Centre and develop activities with the Trust which will benefit others in the community. This involvement we consider to be essential for a successful community business.
- Completing the fundraising for the Bourne Community Hub, commissioning the final design work and then the final phase which will be the construction of the new building in

2020. This will be a significant piece of work involving managing a range of consultants and builders, whilst also enabling the involvement of the Bourne residents. If this project is going to succeed the residents must see it as their building and influence the activity which is delivered from it.

- To continue our work on Turlin Moor, this is a community which needs facilities which can deliver quality activities for the community. The Trust is playing a key role in achieving this.

The Trust will continue to engage with local people in Poole so that we can build a collective vision for the benefit of our communities. In particular, the Trust will develop the membership of the Trust by promoting membership to local people and organisations. This will ensure that the Trust's membership is representative of the diverse communities it serves and is made up of local people and organisations who have a positive interest in the services the Trust provides.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of the Poole Communities Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and Financial Reporting Standard 102. Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Martin Arthur (FMAAT, FFA, FIPA, FFTA, MIH, ACIE) of Accountancy Co-op Ltd was re-appointed for a further year.


Small Company Provisions

This report has been prepared taking advantage of the small companies' exemptions of Section 415A of the Companies Act 2006.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the Charity's Trustees



Christopher Beale

Date: 6 June 2019

Chair of Trustees

Poole Communities Trust

Statement of Financial Activities for the Year Ended 31 March 2019

(incorporating the Income and Expenditure Account)

	Notes	Unrestricted funds	Restricted funds	Total 2019	Total 2018
		£	£	£	£
Incoming resources					
Donations	3	15,507	91,929	107,436	65,719
Incoming resources from charitable					
Community asset management		38,797	872	39,669	25,359
Community asset development			-		12,249
Total incoming resources		54,304	92,801	147,105	103,327
Resources expended					
Cost of raising funds		0	0	0	-741
Expenditure on charitable activities:					
Community asset management		-61,299		-61,299	-86,929
Community asset development			-97,458	-97,458	-20,251
Total resources expended	4	-61,299	-97,458	-158,757	-107,921
Net income / (expenditure) for the year		-6,995	-4,657	-11,652	-4,594
Total funds brought forward		14,541	40,134	54,675	59,269
Total funds carried forward	14	7,546	35,477	43,023	54,675

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Poole Communities Trust
Balance Sheet as at 31 March 2019

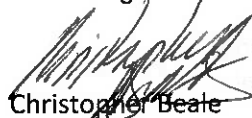
	Note s	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Fixed assets					
Tangible assets	11	327	19,920	20,247	28,135
Total fixed assets		<u>327</u>	<u>19,920</u>	<u>20,247</u>	<u>28,135</u>
Stock		509		509	460
Debtors	12	3,525		3,525	6,013
Cash at bank & in hand		13,653	15,558	29,211	27,558
Total current assets		<u>17,688</u>	<u>15,558</u>	<u>33,246</u>	<u>34,031</u>
Creditors: amounts falling due within one year	13	<u>-10,469</u>		<u>-10,469</u>	<u>-7,491</u>
Net current assets		7,218	15,558	22,776	26,540
Net assets		<u>7,545</u>	<u>35,478</u>	<u>43,023</u>	<u>54,675</u>
Funds of the charity					
Unrestricted funds		7,546	-	7,546	14,530
Restricted income funds		-	35,478	35,478	40,145
Total funds	14	<u>7,546</u>	<u>35,478</u>	<u>43,023</u>	<u>54,675</u>

For the year ended 31 March 2019, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements on pages 10 to 17 were approved by the trustees on
and signed on their behalf by:


Christopher Beale
Trustee

Date: 06 June 2019

The notes on pages 12 to 17 form part of these financial statements.

1 Basis of preparation

1.1 Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014 (FRS 102), the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and the company is well placed to manage its risks successfully. Accordingly, they adopt the going concern basis in preparing the annual report and accounts.

1.3 Cashflow Statement

The charity has taken advantage of the provisions within section 14.1 of the SORP (FRS 102) Update Bulletin 1 to not prepare a cashflow statement on the basis that the charity is defined as small.

2 Accounting policies

2.1 Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity
- there is sufficient certainty that receipt of the income is considered probable; and,
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or,
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

2.2 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Poole Communities Trust

Notes to the Accounts for the Year Ended 31 March 2018

2.3 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds and their associated support costs.
- Expenditure on charitable activities to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.4 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs are allocated between cost of raising funds and expenditure on charitable activities.

2.5 Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold buildings	- Over the term of the lease
Leasehold improvements	- 5 years
Plant and equipment	- 3 years
Office equipment	- 3 years

2.6 Debtors

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

Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

2.7 Cash at bank and in hand

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

2.8 Creditors and provisions

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 obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.9 Pensions

The Trust makes an employer's contribution to a money purchase pension scheme for its employees.

The Trust makes a matching contribution of 5% of salary for employees that make a 5% contribution from their own salary. The employer contributions are treated as an expense.

2.10 Operating Leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

3 Analysis of income from donations

			2019	2018
	Unrestricted	Restricted	£	£
Donations from individuals	93	646	739	561
Grants from charitable trusts	15,000	52,175	67,175	59,439
Grants from government	64	38,847	38,911	1,060
Grants from companies	350	261	611	4,659
	<u>15,507</u>	<u>91,929</u>	<u>107,436</u>	<u>65,719</u>

Poole Communities Trust

Notes to the Financial Statements for the Year Ended 31 March 2019

			2019	2018
3a Analysis of income from Community Asset Management				
Cafe sales income	12,707		12,707	9,395
User fee income	26,052	872	26,924	15,474
Other income	38		38	490
	<u>38,797</u>	<u>872</u>	<u>39,669</u>	<u>25,359</u>

4 Analysis of expenditure on charitable activities

	Cost of raising funds	Community asset	Community asset	Total 2019	Total 2018
		£	£	£	£
Cost of sales	-	5,174	0	5,174	2,980
Direct staff costs	-	26,442	268	26,710	30,578
Staff training & travel	-	215		215	348
Printing and communication		1588		1,588	1,285
Facility operating costs	-	10,006	311	10,317	10,375
Repairs and maintenance	-	12,080	6,830	18,910	14,147
Professional services		500	80,806	81,306	16,216
Room hire and rent	-		981	981	632
Equipment		1049	635	1,684	
Project materials	-			0	4,129
Depreciation	-	262	7,627	7,889	5,917
Grants paid (see note 5)	-	0		0	7,086
Support costs (see note 6)		3,615		3,615	13,708
Governance costs (see note 7)		500		500	520
	<u>0</u>	<u>61,431</u>	<u>97,458</u>	<u>158,889</u>	<u>107,921</u>

5 Analysis of grants paid

	£	£
YMCA Bournemouth		7,086
Frontier Youth Trust (AIM Community)	0	0
	<u>0</u>	<u>7,086</u>

6 Analysis of support costs

	£	£
Staff costs	0	12,252
IT software and equipment	419	790
Insurance	657	213
Office costs	188	82
Other miscellaneous costs	2351	371
	<u>3,615</u>	<u>13,708</u>

7 Analysis of governance costs

	£	£
Independent examination of accounts	500	520
	<u>500</u>	<u>520</u>

Poole Communities Trust

Notes to the Financial Statements for the Year Ended 31 March 2019

8 Net income / (expenditure) for the year

Net income / (expenditure) for the year is stated after charging:

	2019	2018
	£	£
Independent examiner's fees	500	520

9 Staff costs

	2019	2018
	£	£
Gross wages	26,437	41,974
Employer's national insurance contributions	0	-
Pension contributions	273	856
	<u>26,710</u>	<u>42,830</u>

Average number of full time equivalent staff	1.4	0.8
--	-----	-----

There were no employees whose emoluments exceeded £60,000.

10 Trustee remuneration and expenses

No remuneration or out-of-pocket expenses were paid to trustees during the year or the preceeding year. Furthermore, no charity trustee received payment for professional or other services supplied to the charity.

11 Fixed assets

	Leasehold improvements	Plant & equipment	Office equipment	Total
	£	£	£	£
Cost				
As at 1 April	25,965	7,302	785	34,052
Additions				
As at 31 March	<u>25,965</u>	<u>7,303</u>	<u>785</u>	<u>34,052</u>
Depreciation				
As at 1 April	-3,895	-1,826	-196	-5,917
Charge for the year	-5,193	-2,434	-262	-7,889
As at 31 March	<u>-9,088</u>	<u>-4,260</u>	<u>-458</u>	<u>-13,806</u>
Net book value				
As at 1 April	<u>22,070</u>	<u>5,476</u>	<u>589</u>	<u>28,135</u>
As at 31 March	<u>16,877</u>	<u>3,043</u>	<u>327</u>	<u>20,247</u>

Poole Communities Trust

Notes to the Financial Statements for the Year Ended 31 March 2019

12 Debtors

	2019	2018
	£	£
Trade debtors	2,864	1,454
Prepayments and accrued income	662	4,559
	<u>3,526</u>	<u>6,013</u>

13 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	0	3,811
Taxation and social security costs	0	393
Accruals and deferred income	10,469	3,200
Other creditors	0	87
	<u>10,469</u>	<u>7,491</u>

14 Analysis of charitable funds

	B/f at 01-Apr-18	Incoming Resources	Outgoing Resources	C/f at 31-Mar-19
	£	£	£	£
Unrestricted funds	<u>14,541</u>	<u>54,304</u>	<u>-61,300</u>	<u>7,545</u>
Restricted funds				
Power to Change – Branksome Centre	20,667	0	-5,067	15,600
Bourne Valley legacy fund	10,655	0	-6,335	4,320
Big Lottery – Branksome Centre youth club	2,409	0	-2,409	0
Coop Community Fund	1,237	0	-1,237	0
Branksome Centre sport hall improvements	-	3,031	-3,031	0
Play More Skate Moor – Turlin Moor	5,166	5,000	-5,696	4,470
Bourne Valley Community Hub	0	73,898	-66,234	7,664
YMCA 2018/19	0	10,872	-7,448	3,424
Restricted funds total	<u>40,134</u>	<u>92,801</u>	<u>-97,457</u>	<u>35,478</u>
				0
Total funds	<u>54,675</u>	<u>147,105</u>	<u>-158,757</u>	<u>43,023</u>

Poole Communities Trust

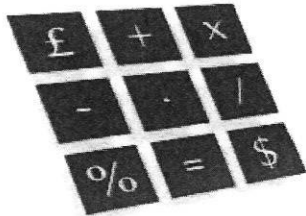
Notes to the Financial Statements for the Year Ended 31 March 2019

Details of the restricted funds are as follows:

Power to Change – Branksome Centre	A grant to support the development of the Branksome Centre, including funds for capital improvement works and staff costs in the first year. Funds used for the purchase of fixed assets will be expended as depreciation over their useful economic life.
Bourne Valley legacy fund	Funds received from the Bourne Valley Community Association for use at the Branksome Centre. Funds used for the purchase of fixed assets will be expended as depreciation over their useful economic life.
Big Lottery –Branksome Centre youth club	A grant to cover the costs of running a regular open access youth club in partnership with Bournemouth YMCA at the Branksome Centre.
Big Lottery Celebrate	A grant from the Big Lottery to support an open day at the Branksome Centre.
Rank Foundation	A grant towards the refurbishment at the Branksome Centre so that it can provide positive developmental activities for young people.
Coop Community Fund	A grant from the Coop on Ashley Road, Poole, for the provision of activities, especially for older people at the Branksome Centre.
Branksome Centre sports hall improvements	Grants from a range of organisations for the improvement of the Branksome Centre sports hall.
Peoples Health Trust – Turlin Moor	A community engagement project in Turlin Moor supporting residents to assess the need for local community facilities.
Play More Skate More	Donations and grants received to support community asset development in Turlin Moor

15 Transactions with related parties

There were no transactions with related parties during the year.



Accountancy Co-operative

the Approachable & Friendly accountancy service

tel: +441202621622 web: www.accountancy.coop

Chris Beale (Chief Executive)
Poole Communities Trust
Branksome Centre
Recreation Road
Poole
Dorset **BH12 2EA**

28th June 2019

Ref: Independent Examiner's Report on the Accounts.docx

Independent Examiner's Report on the Accounts

Independent examiner's report to the Trustees of Poole Communities Trust

I report on the accounts of the company for the year ended 31 March 2019, which are set out on pages 10 to 17.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.



Martin Arthur is licensed and regulated by the Association of Accounting Technicians to provide services in accordance with Licence No. 2208 details of which are displayed at the registered address shown below.

Independent examiner's statement

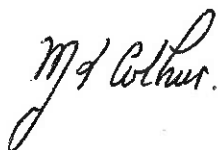
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Arthur
(FMAAT, FFA, FIPA, FFTA, MIH, ACIE)
Accountancy Co-op Ltd
56 Dorchester Road
Lytchett Minster
Poole
BH16 6JE



Martin Arthur is licensed and regulated by the Association of Accounting Technicians to provide services in accordance with Licence No. 2208 details of which are displayed at the registered address shown below.