

Poole Communities Trust
Annual Report and Accounts
for the Year Ended 31 March 2022
Charity Registration Number: 1165309
Company Registration Number: 09490119

Poole Communities Trust
Reference and Administration Details
For the Year Ended 31 March 2022

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
Andrew Ward
Judith Bacon
Alex King
Feriser Tasdelen (appointed 15 April 2021)

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent examiner

Martin Arthur (FMAAT, FFA, FIPA, 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 2022

Structure, Governance and Management

Governing document

Poole Communities Trust is constituted as a company limited by guarantee, incorporated on 14 March 2015, and registered as a charity on 28 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 the following members of staff, who all have delegated authority (within the terms approved by the trustees) to implement the Trust's projects in Branksome, Bourne and Turlin Moor:

- Hannah Baker is our Chief Officer;
- Kerry Manning is our Project Officer for Bourne;
- Mel Meadowcroft manages Moor Community Food and Bourne Community Food;
- Mel Lucas is the charity's Community Development Worker on Turlin Moor;
- Jade Tidbury and Clare Wise manage the Branksome Community Centre.

We are also fortunate that the development and management of the Bourne Community Hub has been led by a volunteer, Debbie Dixon.

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 2023. This plan sets out the Trust's vision, mission, long-term strategic objectives, and the values that will underpin its work. We are currently reviewing our longer-term strategy to ensure it is fit for purpose:

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 2022, the Trust like all organisations experienced significant challenges because of the pandemic and lockdowns. The way in which we delivered our services, worked with communities, and raised funds were all severely affected. However as highlighted below the Trust continued to have a considerable impact on the following communities in Poole: Branksome, Bourne, and Turlin Moor.

Branksome Community Centre

2021/22 was a crucial year for the Centre, we had the support of a start-up grant from the government and a further grant from the Co-Op to help us to re-open and re-establish the Centre following the pandemic, but we knew that building up activity again and coping with further lockdowns would be a challenge. This is especially so because to run the Centre to the quality we want to achieve for the local community depends on the hire fees we accrue.

It is to the great credit of Nigel Barrow who managed the Centre up to June 2022 and Jade Tidbury and Kyla Mares who replaced Nigel that we achieved this. Nigel has played a crucial role for Poole Communities Trust, when Nigel joined us in 2018, we were not yet certain that we could fund a successful Community Centre from its own hire fees, Nigel showed us that we could whilst also ensuring that we could provide a wide range of activities for the community.

This is what Jade is continuing to do with our team of 7 volunteers (Kyla left us in February 2022 to be replaced by Clare Wise) and is reflected in that we had 24 groups a week at the Centre as of April 2021, 39 groups a week in September 2021, which jumped to 50 a week in March 2022. All this activity ensures that 500+ people use the Centre weekly. Jade and the team are building on this success by developing new projects including a sensory room for young people and people with additional needs.

Feedback from hirers and users is also very good, the final comments are from one of our regular hirers, a martial arts group, their comments highlight the diversity of activity the Centre offers to local people across the generations and why it is important that groups like MKG have good community space to use:

"Amazing place for party's good place if u have work and want your kids to have fun"

"Fabulous space for my grandson's birthday party"

"Friendly staff, good play group for toddlers"

"Always friendly and helpful. I am one of the centre's latest Hirer's and run the weekly Baby Massage classes there on a Tuesday. The toilet and kitchen facilities are clean and easily accessible. I continue to welcome more local families."

"We love being part of the community centre and hope we can continue to be for years to come. Below is some wording about what we feel our club offers the community:

MKG Teens:

Our Teens programme has been running since March 2021. We started it online during lockdown to help bored teens.

Since then we have transitioned into face to face classes at the centre and have since seen the class grow and grow. We have roughly 15 regular members and run the session 2 nights a week.

We are big believers in the positive effect Martial arts can have on all people and we really enjoy giving the Local teens something structured and positive to channel their energy into. Our classes cater to those aged 9-15 years old and are designed to bring together all the arts we train in (Muay Thai Kickboxing, Kali, JKD, Panantukan and others) to create a fun and active environment in which we also aim to develop:

- Fitness
- Confidence
- Team work
- Concentration
- Resilience

All in a Safe controlled environment (our instructors are DBS checked & First Aid Trained).

Ladies Kickboxing / self-defence:

We started our Ladies kickboxing class back in Feb 2020 as we wanted to offer the local community an all-female environment for people to train, get fit and workout. Over time we have also worked elements of self-defence and situational awareness into these classes as we believe strongly that a few basic skills in these areas can greatly improve confidence and safety when out and about.

Our Ladies only group runs every Wednesday and has roughly 12 attendees on average and is continuing to grow.

MKG classes generally:

We strive to build a club which is a safe, friendly, welcoming learning environment and open to all in the community - all ages, abilities and walks of life. We see everyone of our students as part of the 'MKG Family' and for many it has been a gaining of great friendships.

We currently have students who cover the age range of 9 years old through to 63 and have successfully adapted our programmes to help with a range of issues / special circumstances including those with Autism, ADHD, low confidence, stress, anxiety and poor health, through to those who have suffered abuse.

As we mentioned we feel we have a lot more to offer the centre and the local community in addition to looking to grow our club and offer new classes."

Bourne Community Hub

After the years of preparation and fund raising 2021 was the year we began construction of our new Community Hub. In April we concluded arrangements for shared use of a temporary building to accommodate the pre - school and BCP Council Youth Services during construction of the new Hub. They moved into their temporary new home in May.

This was followed by our signing the 99-year lease with BCP Council for the new site.

The Design Team and our contractor worked with the Trust to finalise a revised design within budget. Part of this work related to the drainage systems, which anecdotally had always been considered problematic. During the course of final design it became clear that the original drainage survey was incorrect. Our structural engineers looked at several options, including relocating the sewer. A design with costings was proposed to Wessex Water, who stated their sewer was in satisfactory condition and relocation was unnecessary. Although disappointed by this decision, the final solution saw us run a new pipe, with additional manholes, with Wessex Water allowing us to enter into a Build - Over Agreement. A planning variation was subsequently agreed in May, enabling the project to proceed. We all enjoyed watching the old building being demolished in early June and we were very excited as the estimated one-year build programme commenced.

In November we held a Brick Laying Ceremony on site and were very pleased to be joined by over 40 funders and partners. Throughout the construction programme Amiri Construction Ltd maintained a safe and well-organised site and regularly produced newsletters for local residents.

With the construction programme underway, we continued applying for grants to support the Hub. We are very grateful to the Local Postcode Trust for providing a grant for just under £20,000 towards the new outdoor multi use games area, contributions towards landscaping from the Neighbourhood Fund, One Stop and an anonymous donation enabling us to purchase 2 trees.

At the end of the summer we heard we had been recommended to the Rank Foundation, by one of our early funders - the National Lottery. The Rank Foundation were inviting applications from nominated charities for funding to employ an unemployed person for 1 year on their 'Time to Shine' programme. We were proud and privileged to recommend Kerry Manning, Chair of the Bourne Big Local and long-time volunteer for the role and were thrilled when Kerry and Poole Communities Trust was successful in the application. Kerry started her one-year placement with the Trust in January 2022 and has proved a resounding success.

As 2022 started the Department of Communities, Media and Sport launched a Youth Investment Fund. Our application was successful and we were delighted to be awarded a grant of £50,000 for equipment to support young people.

To commemorate the death of Lord Rank, the Rank Foundation launched the Golden Awards, a grant of £20,000 to support activities for young people. We developed an application based on offering a choice of quality activities for young people to undertake in the summer and autumn; football coaching, basketball coaching, street dance and practical filmmaking. Huge thanks go to the Rank Foundation who awarded us the grant.

Throughout the year the Steering Group of local residents and key partners continued to meet and invited a wide range of possible future partners to discuss possible services which could be delivered from the Hub. This included Learning and Skills, Citizens Advice, Health Visiting, Live Well Dorset and Active Dorset. We look forward to these partners joining us in the Hub once open later in the year.

Turlin Moor

A key aim for Poole Communities Trust in 2021/22 was to further develop and sustain the Community Store (Moor Community Food: MCF) we set up in response to the pandemic and local need. MCF is making a significant impact on the Turlin Moor community: During 2021/22 we were helping between 60 to 70 families each week to purchase low-cost nutritional food. We also delivered to 10 families that couldn't get to the store and we

supported 2 to 4 families who did not have the means to pay. January 2022 saw our busiest weeks with up to 86 families shopping at MCF. We have 308 members who pay a one-off fee of £1; for each shop we ask for a suggested donation of £2.50.

It is important to highlight that MCF is for all the community of Turlin Moor; for people who can afford to shop elsewhere and for people who are experiencing barriers to accessing quality food. The community has the opportunity to give through the store, either as volunteers, or through donations of food or money. This is a collective effort to ensure that everyone including children and vulnerable adults have access to low-cost nutritional food, as well as an opportunity for all the community to contribute to each other's well-being.

We receive donations of food from supermarkets, community partners and we purchase food to provide a healthy and varied diet e.g., milk, eggs etc. In addition, the mobile Citizens Advice vehicle visits every Tuesday to support people with a range of issues like welfare benefits and housing.

We know from feedback that MCF helps people to:

Come together to support each other: *"It makes a big difference to me and many other ladies I have spoken to on my Tuesday visits. Another good thing is meeting local people who are now friends."*

Prevent problems from escalating: *"I only call on these facilities, when I genuinely need help, when money is so tight there's not enough left for my family's food."*

Budget: *"It's nice to go and shop without, worrying, that I haven't got enough money, and I can try different things, which I would never try." And "I would find things even more difficult without Moor Community Food."*

Cope with the impact of the pandemic: *"Even more so since the reduction of the Universal credit £20 a week covid allowance."*

We also asked people what difference would it make to you if the store was not here?

"Families that need urgent help would go hungry" - "Wouldn't get to meet others in my local community" - "Wouldn't have such a lovely sense of community." We have also learnt that Christmas can bring particular stress to families, so we provided 120 hampers to people in need in 2021.

All this success is due to the hard work and skills of Mel Meadowcroft and the MCF team of 15 volunteers. By providing MCF the collective skills of the charity have improved, for example with problem solving, customer care etc. A key challenge we have going forward is to identify new sources of food supplies, in doing this we will work with partners like the Foodbank.

Through the commitment and skills of Mel Lucas Poole Communities Trust worked with other local residents to enhance the community of Turlin Moor for all. This included providing regular football sessions for young people (with 12 to 15 young footballers involved) and Mel and a team of young volunteers working with South Western Railway and the artist Trevor Loveys to improve the Hamworthy rail station with a series of beautiful murals which the young volunteers painted. Below is their artwork, it is vibrant and striking and has significantly improved the station for passengers and local residents. Mel and the team also organised for flower beds to be installed, to further renovate the area.

At the beginning of 2022 we saw our young team of artists and Trevor Loveys also work together to paint murals at the Branksome rail station.



We would also like to say thank you to Stacey Whitcher for helping us to organise football sessions and Nicky Smith for her help in supporting local family carers.

Financial Review

The charity's income for the year was £1,830,506 (2020/21: £194,019), with expenditure of £127,010 (2020/21: £87,802). This meant that by the end of the year the total level of funds stood at £1,856,501 (2019/20: £153,005).

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.

During 2021/22 our unrestricted funds increased from £9,606 at 31 March 2021 to £18,458 at 31 March 2022, however the Trustees recognise that we will have to further increase the unrestricted funds over the coming years as our turnover increases and the demands on our cash flow increase as we employ more staff. As a result, the Trustees will be establishing a new reserves policy which takes into account these new requirements, whilst ensuring that we cover any liabilities the charity would have to cover if it had to be wound up.

Plans for Future Periods

Poole Communities Trust has developed significantly since we first set up the charity in 2015, we now have two Community Centres we are delivering with their respective communities in Bourne and Branksome and we are undertaking a substantial amount of work in Turlin Moor as a result we will be focusing on the following aims during 2022/23:

- Developing the charity across all three areas: Bourne, Branksome and Turlin Moor, so that we can deliver effective services across the organisation, but which meet the specific needs of the area we are working in. A priority will be to appoint our first Chief Officer for Poole Communities Trust to develop the charity.
- Establishing how we can involve more the communities in which we work in the decision-making processes of Poole Communities Trust.
- Reviewing and developing our longer-term maintenance plans for both Community Centres
- Enhancing the way in which we monitor and evaluate the impact of our work.

All of this is underpinned by our recognition that we always have to be focused on developing the long-term financial sustainability and resilience of the charity, which includes recruiting and retaining quality staff and volunteers (including trustees), fundraising, effectively managing our expenditure and ensuring that we are making a quality impact with the communities we work with.

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.

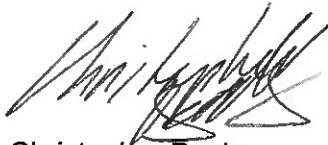
Small Company Provisions

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

A handwritten signature in black ink, appearing to read 'Christopher Beale', written over a horizontal line.

Christopher Beale
Chair of Trustees

Date: 9 December 2022

Poole Communities Trust

Statement of Financial Activities for the Year Ended 31 March 2022

(incorporating the Income and Expenditure Account)

| | Notes | Unrestricted funds | Restricted funds | Total 2022 | Total 2021 |
|--|-------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Donations | 3 | 19,372 | 1,761,462 | 1,780,834 | 181,103 |
| Incoming resources from charitable activities: | 3a | 31,088 | 18,584 | 49,672 | 12,916 |
| Total incoming resources | | 50,460 | 1,780,046 | 1,830,506 | 194,019 |
| Resources expended | | | | | |
| Expenditure on charitable activities: | 4 | -41,608 | -85,402 | -127,010 | -87,802 |
| Total resources expended | | -41,608 | -85,402 | -127,010 | -87,802 |
| Net income for the year | | 8,852 | 1,694,644 | 1,703,496 | 106,217 |
| Total funds brought forward | | 9,606 | 143,399 | 153,005 | 46,788 |
| Transfers between funds | | - | - | - | - |
| Total funds carried forward | 11 | 18,458 | 1,838,043 | 1,856,501 | 153,005 |

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

All income and expenditure derive from continuing activities.


Christopher Bee
Trustee

The notes on pages 11 to 13 form part of this statement of financial activities.

Poole Communities Trust
Balance Sheet as at 31 March 2022

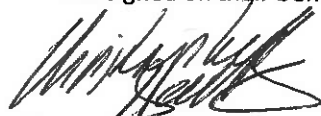
| | Notes | Unrestricted funds | Restricted funds | Total 2022 | Total 2021 |
|---|-------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | - | 1,400,126 | 1,400,126 | 74,450 |
| Total fixed assets | | - | 1,400,126 | 1,400,126 | 74,450 |
| Debtors | 9 | 6,128 | 1,735 | 7,863 | 1,604 |
| Cash at bank & in hand | | 13,894 | 694,340 | 708,234 | 88,052 |
| Total current assets | | 20,022 | 696,075 | 716,097 | 89,656 |
| Creditors: amounts falling due within one year | 10 | -1,564 | -258,158 | -259,722 | -11,101 |
| Net current assets | | 18,458 | 437,917 | 456,375 | 78,555 |
| Net assets | | 18,458 | 1,838,043 | 1,856,501 | 153,005 |
| Funds of the charity | | | | | |
| Unrestricted funds | | 18,458 | - | 18,458 | 9,606 |
| Restricted income funds | | - | 1,838,043 | 1,838,043 | 143,399 |
| Total funds | 11 | 18,458 | 1,838,043 | 1,856,501 | 153,005 |

For the year ended 31 March 2022, 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
Chair of Trustees

Date: 9 December 2022

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

Poole Communities Trust
Notes to the Accounts for the Year Ended 31 March 2022

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 the 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 2022

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 Tangible fixed assets

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 |

Items with an individual cost of less than £1,000 are fully depreciated in the year of acquisition.

2.5 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.

2.6 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.

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

2.8 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.

2.9 Operating Leases

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

Poole Communities Trust

Notes to the Accounts for the Year Ended 31 March 2022

3 Analysis of income from donations

| | Unrestricted | Restricted | Total 2022 £ | Total 2021 £ |
|-------------------------------|---------------|------------------|--------------------|--------------------|
| Donations from individuals | - | 1,871 | 1,871 | 2,622 |
| Grants from charitable trusts | 1,100 | 1,238,571 | 1,239,671 | 141,401 |
| Grants from government | 8,000 | 518,220 | 526,220 | 37,080 |
| Grants from companies | 10,272 | 2,800 | 13,072 | - |
| | 19,372 | 1,761,462 | 1,780,834 | 181,103 |

3a Analysis of income

| | Unrestricted | Restricted | Total 2022 | Total 2021 |
|------------------------|---------------|---------------|---------------|---------------|
| Cafe sales income | 150 | - | 150 | 27 |
| Community Store income | - | 8,151 | 8,151 | 5,092 |
| Room Hire income | 30,788 | 10,083 | 40,871 | 6,911 |
| Other income | 150 | 350 | 500 | 886 |
| | 31,088 | 18,584 | 49,672 | 12,916 |

4 Analysis of expenditure on charitable activities

| | Unrestricted £ | Restricted £ | Total 2022 £ | Total 2021 £ |
|---------------------------------|-------------------|-----------------|--------------------|--------------------|
| Cost of sales | | | | |
| Café cost of sales | 38 | - | 38 | 903 |
| Community store cost of sales | - | 14,419 | 14,419 | 5,501 |
| Operations | | | | |
| Cleaning | 2,518 | 6 | 2,524 | 675 |
| Equipment | 960 | 2,453 | 3,413 | 39,822 |
| Light, power, heating | 2,153 | - | 2,153 | 1,838 |
| Water, sewerage, waste disposal | 108 | 277 | 385 | 597 |
| Repairs & maintenance | 1,985 | 1,116 | 3,101 | 3,642 |
| Room hire and rent | - | 30,919 | 30,919 | 233 |
| Security | 172 | - | 172 | 850 |
| Project Materials | 2,500 | 5,941 | 8,441 | - |
| Depreciation | - | 5,193 | 5,193 | 5,867 |
| Office and management | | | | |
| IT Software and Consumables | 1,546 | 1,066 | 2,612 | 190 |
| Marketing & Advertising | 852 | 875 | 1,727 | 5,814 |
| Office stationery & consumables | - | 72 | 72 | 1,000 |
| Other miscellaneous expenses | 1,902 | 199 | 2,101 | 880 |
| Telephone & broadband | - | 512 | 512 | 1,201 |
| Staff Costs | | | | |
| Salaries | 26,240 | 21,804 | 48,044 | 29,322 |
| Salaries - furlough recovery | -941 | - | -941 | -13,178 |
| Travel by Staff | - | 510 | 510 | 229 |
| Administration | | | | |
| Bank Fees | 165 | 40 | 205 | 86 |
| Independent examination fees | 700 | - | 700 | 500 |
| Insurance | 710 | - | 710 | 647 |
| Subscriptions | - | - | - | 13 |
| Professional services | - | - | - | 1,170 |
| | 41,608 | 85,402 | 127,010 | 87,803 |

Poole Communities Trust

Notes to the Accounts for the Year Ended 31 March 2022

5 Net income / (expenditure) for the year

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

| | 2022 £ | 2021 £ |
|-----------------------------|-----------|-----------|
| Independent examiner's fees | 700 | 500 |

6 Staff costs

| | Unrestricted | Restricted | Total 2022 £ | Total 2021 £ |
|--------------------------|---------------|---------------|--------------------|--------------------|
| Gross wages | 26,240 | 21,804 | 48,044 | 29,322 |
| Furlough grants received | -941 | - | -941 | -13,178 |
| | <u>25,299</u> | <u>21,804</u> | <u>47,103</u> | <u>16,145</u> |

Average number of full time equivalent staff 1.0 1.2

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

7 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.

8 Fixed assets

| | Assets under construction | Leasehold improvements £ | Plant & equipment £ | Office equipment £ | Total £ |
|-----------------------|------------------------------|--------------------------------|---------------------------|--------------------------|------------------|
| Cost | | | | | |
| As at 1 April | 67,958 | 25,965 | 7,302 | 785 | 102,010 |
| Additions | 1,286,662 | - | 40,697 | 3,511 | 1,330,870 |
| As at 31 March | <u>1,354,620</u> | <u>25,965</u> | <u>47,999</u> | <u>4,296</u> | <u>1,432,880</u> |
| Depreciation | | | | | |
| As at 1 April | - | 19,474 | 7,302 | 785 | 27,561 |
| Charge for the year | - | 5,193 | - | - | 5,193 |
| As at 31 March | <u>-</u> | <u>24,667</u> | <u>7,302</u> | <u>785</u> | <u>32,754</u> |
| Net book value | | | | | |
| As at 1 April | 67,958 | 6,491 | - | - | 74,449 |
| As at 31 March | <u>1,354,620</u> | <u>1,298</u> | <u>40,697</u> | <u>3,511</u> | <u>1,400,126</u> |

Poole Communities Trust

Notes to the Accounts for the Year Ended 31 March 2022

9 Debtors

| | 2022 | | | 2021 |
|--------------------------------|--------------|--------------|--------------|--------------|
| | Unrestricted | Restricted | Total | |
| | £ | £ | £ | £ |
| Accounts receivable | 5,141 | 914 | 6,055 | 504 |
| Prepayments and accrued income | 987 | 821 | 1,808 | 1,100 |
| | <u>6,128</u> | <u>1,735</u> | <u>7,863</u> | <u>1,604</u> |

10 Creditors: amounts falling due within one year

| | 2022 | | | 2021 |
|------------------------------|--------------|----------------|----------------|---------------|
| | £ | £ | £ | £ |
| Accruals and deferred income | <u>1,564</u> | <u>258,158</u> | <u>259,722</u> | <u>11,101</u> |

11 Analysis of charitable funds

| | B/f at 01-Apr-21 | Incoming Resources | Outgoing Resources | Transfers between funds | C/f at 31-Mar-22 |
|------------------------------------|---------------------|-----------------------|-----------------------|-------------------------------|---------------------|
| | £ | £ | £ | | £ |
| Unrestricted funds | <u>9,606</u> | <u>50,460</u> | <u>-41,608</u> | | <u>18,458</u> |
| Restricted funds | | | | | |
| Power to Change – Branksome Centre | 6,000 | - | -4,800 | | 1,200 |
| Bourne Valley legacy fund | 492 | - | -393 | | 99 |
| Turlin Moor Community Activities | 24,960 | 29,632 | -41,021 | | 13,571 |
| Bourne Valley Community Hub | 111,947 | 1,750,414 | -39,188 | | 1,823,173 |
| Restricted funds total | <u>143,399</u> | <u>1,780,046</u> | <u>-85,402</u> | <u>-</u> | <u>1,838,043</u> |
| Total funds | <u>153,005</u> | <u>1,830,506</u> | <u>-127,010</u> | <u>-</u> | <u>1,856,501</u> |

12 Details of the restricted funds

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 are 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 are expended as depreciation over their useful economic life.

Turlin Moor Community Activities

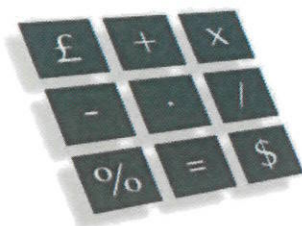
Donations and grants received to support community activities and community asset development in Turlin Moor.

Bourne Valley Community Hub

A project to build a Community Centre in Bourne.

13 Transactions with related parties

There were no transactions with related parties during the year.



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

9th November 2022

Ref: Independent Examiner's Report on the Accounts YE310322.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 2022, which are set out on pages 10 to 17 and the charity's books and records supplied to me in October 2022 and verified in November 2022.

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.



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Independent examiner's statement

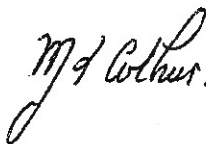
In connection with my examination, no matter has come to my attention:

(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
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