

THE FREEDOM CENTRE (WORKING WITH PEOPLE WITH DISABILITIES)

England & Wales · Charity number 1007683

Details

Other names THE FREEDOM CENTRE (FOR PEOPLE WITH DISABILITIES)

Status Registered

Legal form Other

Registered 1992-01-22

Register [View on the Charity Commission register](#)

Contact

Address The Freedom Centre
St. Georges Avenue
Sheerness
Kent
ME12 1QT

Phone 01795 666233

Email office@freedom-centre.org.uk

Website <http://www.freedom-centre.org.uk/>

Activities

Objects: TO RELIEVE PERSONS WITH PHYSICAL DISABILITIES IN THE ISLE OF SHEPPEY AND SITTINGBOURNE KENT IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE TREATMENT EDUCATION TRAINING AND RECREATION OF SUCH PERSONS.

Activities: The Freedom Centre is established to relieve persons with physical disabilities, primarily in the Isle of Sheppey and Sittingbourne in Kent, in particular by the provision of facilities for the education, training, recreation and treatment of such persons.,

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- **Area of benefit:** ISLE OF SHEPPEY AND SITTINGBOURNE KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,293	£216,330	-	-
2024-03-31	£218,332	£205,469	-	-
2023-03-31	£234,010	£200,721	-	-
2022-03-31	£277,202	£174,530	-	-
2021-03-31	£167,352	£143,660	-	-

Trustees

Name	Role	Appointed
CLLR BRENDA HAMMOND		2003-10-26
Georgina JEMMETT		2017-08-31
Ian Douglas Partridge		2025-01-22
Lesley Munday		2025-11-19
PETER MATTHEW TAYLOR		2020-12-09
Peter LAING		2005-10-22
Ross ELDERFIELD		2015-10-26

THE FREEDOM CENTRE (WORKING WITH PEOPLE WITH DISABILITIES)

England & Wales - Charity number 1007683

Accounts

THE FREEDOM CENTRE
**(Working with adults with physical
and moderate learning disabilities)**

CHARITY NO. 1007683

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST MARCH 2025

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

CHARITY INFORMATION

CHARITY STATUS

The Freedom Centre is registered with The Charity Commissioners under Charity No. 1007683 and is governed by a constitution adopted on 8th January 1992.

OBJECTS

The Freedom Centre is established to support adults with physical and moderate learning disabilities, primarily in the Isle of Sheppey, Sittingbourne and throughout Kent, in particular offering day care, structured educational services and social activities.

PRINCIPAL ADDRESS

The Freedom Centre
St. Georges Avenue
Sheerness
Kent
ME12 1QT

TRUSTEES AND EXECUTIVE COMMITTEE DURING THE YEAR

President	Vacant
Chairman	Peter Laing
Secretary	Peter Laing
Treasurer	Peter Taylor
Trustees	Christine Brew (resigned 22/01/25)
	Ross Elderfield
	Georgina Jemmett
	Brenda Hammond
	Peter White
	Ross Elderfield
	Nathan Arnold
	Ron Marsh (resigned 27/11/24)

REPORTING ACCOUNTANT

Lee Seal F.C.C.A., F.A.I.A.
Pritchard Pritchard
Bluetown, Sheerness
Kent, ME12 1RN

BANKERS

Barclays Bank plc and Nat West Bank plc

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their Annual Report together with the Financial Statement for the year ended 31st March 2025. The results for the year are presented in the form of a Statement of Financial Activities which incorporate the traditional Income and Expenditure account, in order to comply with the revised Statement of Recommended Practice for charities as issued by the Charity Commission in 2015 and as identified in the Charities Act 2011.

INTRODUCTION

The Freedom Centre was started as a project of the Delta Group, which was the local branch of Scope. The objective of the project was to establish a member led support centre for people with physical disabilities, in particular offering day care, structured educational services and social activities centred in Sheerness to meet the needs of people with physical disabilities aged between 16 and 64 (at the time of joining) in the Swale area. The Freedom Centre became an independent charity in January 1992 and assumed full responsibility for the running of the Centre on 1st April 1993. The Freedom Centre now offers support to adults with physical and moderate learning disabilities and is open to adults aged 18+.

RISK REVIEW

The Trustees conduct periodic reviews of the major risks to which the Charity is exposed, and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

A review of Developments, Activities and Achievements is contained within the Chairman's Report.

No Trustees received any remuneration for services, as members of the Committee, neither were any expenses paid in the financial year. No Executive Committee member had any beneficial interest in any contract with the charity during the year.

PUBLIC BENEFIT

The Charity acknowledges its requirements to demonstrate clearly it must have charitable purposes or objectives that are for the public benefit. Details of how the Charity has achieved this are provided in this Trustees' Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE ACCOUNTS

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the period. In preparing those financial statements the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the Charities SORP.
- c. Make judgements and estimates that are reasonable and prudent.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Executive Committee on 17th September 2025 and signed on their behalf

Peter Laing (Chairman)



THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

CHAIRMAN'S REPORT – 2025

I am pleased to report that despite ongoing difficulties, The Freedom Centre has continued its mission to support adults with physical and moderate learning disabilities, primarily on the Isle of Sheppey and Sittingbourne but also throughout Kent, in particular offering day care, structured educational services and social activities. We have managed to maintain our instructional courses, entertainment and, most importantly, companionship. This is entirely due to the untiring loyalty of the staff, management and volunteers who have all worked so hard to meet our members diverse needs. For this I must express my gratitude and that of my fellow Trustees. They too deserve my gratitude for their guidance and support, not only at our meetings but also for the fundraising activities which many of them, along with members of staff, have organised or participated in.

Attracting new members has not been easy, but we have had some success, and I hope that this will continue. I must, sadly, advise that we have lost some treasured friends. Our thoughts are with their loved ones.

In April we welcomed our new centre Manager, Gemma Friday. She has taken to the job like a duck to water and has been responsible for a number of new initiatives of serious benefit to the centre. We wish her all the best for the next year.

I am pleased to be able to tell you that, thanks to our Treasure's efforts and those of our staff, members and trustees, our financial position remains strong and should enable us to weather any storms that the economic situation may bring.

Once again, my sincere thanks to my fellow trustees, to the management team, the staff, the volunteers and the members for all their hard work.

Peter Laing,



Peter Laing
Chairman of Trustees

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

INCOME & EXPENDITURE ACCOUNT

For the Year ended 31st March 2025

	Notes	General funds £'s	Designated funds £'s	Restricted funds £'s	TOTAL funds 2025 £'s	TOTAL funds 2024 £'s
INCOMING RESOURCES						
Voluntary income - direct giving	2	36,477	0	0	36,477	33,833
Other voluntary income	3	90	0	0	90	550
Income from events and activities	4	2,358	0	0	2,358	3,347
Other ordinary income	5	193,757	0	0	193,757	174,179
Income from investments	6	7,611	0	0	7,611	6,423
TOTAL INCOMING RESOURCES	£'s	240,293	0	0	240,293	218,332
RESOURCES USED						
Directly relating to the work of the centre	7	106,303	0	0	106,303	113,830
Centre management and administration	8	93,662	0	0	93,662	77,078
Depreciation	9	16,365	0	0	16,365	14,561
TOTAL RESOURCES USED	£'s	216,330	0	0	216,330	205,469
Net movement in resources before other gains/losses		23,963	0	0	23,963	12,863
Other gains and losses						
Surplus on sale of assets		0	0	0	0	0
Net movement on resources after other gains/losses		23,963	0	0	23,963	12,863
Transfer between funds -						
- fixed asset equity		0	0	0	0	0
- redundancy reserve fund		0	0	0	0	0
- asset replacement fund		0		0	0	0
NET MOVEMENT ON RESOURCES FOR THE YEAR		23,963	0	0	23,963	12,863
Balances brought forward		284,634	145,319	0	429,953	417,090
BALANCES AT 31ST MARCH 2025		308,597	145,319	0	453,916	429,953

STATEMENT OF RECOGNISED GAINS AND LOSSES

The Charity made no recognised gains or losses in either the current or prior year other than as shown in the Statement of Financial Activities

The notes on pages 6-9 form part of these accounts

THE FREEDOM CENTRE

5

(working with adults with physical and moderate learning disabilities)

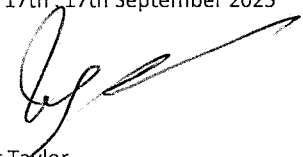
BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	2025 £'s	2024 £'s
FIXED ASSETS			
Tangible Fixed Assets	9	143,636	138,942
CURRENT ASSETS			
Debtors and prepayments	10	32,948	16,184
Redundancy reserve Account		30,901	29,443
Cash in hand and at bank		<u>256,918</u>	<u>254,833</u>
		320,767	300,460
Less: amounts falling due within 1 year	11	<u>10,487</u>	<u>9,449</u>
NET CURRENT ASSETS		310,280	291,011
NET ASSETS		£'s <u><u>453,916</u></u>	£'s <u><u>429,953</u></u>
FUNDS			
Unrestricted General Funds	12	308,597	284,634
Unrestricted designated funds			
Fixed Asset Equity		109,721	109,721
Redundancy costs reserve		35,598	35,598
Asset replacement fund		<u>0</u>	<u>0</u>
		145,319	145,319
		£'s <u><u>453,916</u></u>	£'s <u><u>429,953</u></u>

The notes on pages 6-9 form part of these accounts

These Accounts were approved by the Trustees on 17th 17th September 2025 and signed on its behalf by: -


Peter Laing
Chairman


Peter Taylor
Treasurer

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025

1. Principal Accounting Policies**1.1 Basis of the Preparation of the Accounts**

The accounts are prepared under the historical cost convention except for assets acquired from the Delta Group on commencement of The Freedom Centre's activities, which are included in the accounts at valuation. The Accounts have been prepared in accordance with applicable accounting standards and the Charities SORP 2015 (Statement of Recommended Practice) 'Accounting by Charities'. They include the results of the Charity's operations which are described in the Trustees Report and all of which are continuing. The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirements to produce a cash flow statement on the grounds that it qualifies as a small charity.

1.2 Tangible Fixed Assets held for own use and depreciation

Tangible fixed assets for use by the charity are stated in the accounts at their historical cost except in the case of assets acquired from the Delta Group and other donated assets, which are included at their fair value at the date of acquisition. Property is maintained in a state of repair such as its estimated residual value at the balance sheets date is significantly greater than its book value. In the opinion of the Trustees any charge for depreciation would not, therefore, be material. Depreciation is provided on other fixed assets at rates calculated to write off the cost of the assets over their expected useful lives on the following basis:-

Freehold Property	Nil
Other Tangible assets	4 years straight line basis

1.3 Fixed Asset Equity

The Executive Committee take the view that to merely provide depreciation on fixed assets in the Statement of Financial Activities would misrepresent the funds available to the charity for current spending, since the fixed assets could not be realised without disrupting the Charity's operations. Consequently an amount is transferred to or from a reserve each year to represent the cost of fixed assets acquired in the year less depreciation provided on all the assets held.

1.4 Income recognition

Grants and payments from local authorities in respect of service delivery contracts are credited to the Statement of Financial Activities on an accrual basis. All other income is credited to the Statement of Financial Activities at the later of the receipt of monies or the period over which the incomes relates.

1.5 Value Added Tax

The Charity opted to register for VAT from the 1st August 2006 and since then has been able to recover its input VAT.

1.6 Allocation of Expenditure

For accounting purposes, expenditure is allocated as follows:-

Directly relating to the work of the Centre comprises the cost of providing services to those attending the Centre including the cost of classes and sessional tutors. They also include an apportionment of staff costs relating to the delivery of those services, together with the costs of transport and catering.

Fund raising and publicity comprises the costs incurred in inducing people and organisations to contribute financially and in kind to the Centre's work, it includes the cost of our fundraiser and the cost of mounting appeals.

Centre Management and Administrator of the Charity includes all expenditure not directly related to the charitable activities. This includes the cost of running the office an, apportionment of staff salaries for administration duties and other office support costs.

THE FREEDOM CENTRE
 (working with adults with physical and moderate learning disabilities)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £'s	2024 £'s
2. Voluntary Income - Direct Giving - General		
Sundry Donations	36,138	33,551
Gift Aid Tax recovery	339	282
	<u>36,477</u>	<u>33,833</u>
3. Other Voluntary Income - General	<u>90</u>	<u>550</u>
4. Income from events & activities - General		
Collections & Raffles	0	2,312
Sundry Fund Raising	2,358	1,035
	<u>2,358</u>	<u>3,347</u>
5. Other Ordinary Income - General		
Service fees from members and Social Services	186,257	174,179
Gift Aid , Grants and Compensation	7,500	0
	<u>193,757</u>	<u>174,179</u>
6. Income from Investments - Interest	<u>7,611</u>	<u>6,423</u>
7. Expenditure directly relating to the work of the Centre - General		
Activity Costs	12,783	16,993
Personnel Costs	70,266	88,615
Premises Running Costs	20,797	4,642
Vehicle Costs and Transport for members	2,457	3,580
	<u>106,303</u>	<u>113,830</u>
8. Centre Management & Administration - General		
Bank Charges	112	153
Computer Expenses	107	348
Independent Examiners Fee	787	813
Insurance	4,327	6,123
Legal & Professional Charges	419	456
Personnel Costs	84,094	64,773
Postage Printing and Stationery	869	1,003
Repairs to Equipment	454	818
Subscriptions	736	763
Sundry Expenses	1,306	1,062
Telephone	451	766
	<u>93,662</u>	<u>77,078</u>

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

	Freehold Land & Buildings £	Vehicles £	Equipment £	Total £	
9. Tangible Fixed Assets held for own use					
Cost/Valuation at 31st March 2024	109,721	54,643	12,532	176,896	
Added during year	0	20,500	559	21,059	
Sale during year	0	0	0	0	
Cost/Valuation at 31st March 2025	<u>109,721</u>	<u>75,143</u>	<u>13,091</u>	<u>197,955</u>	
Depreciation at 1st April 2024	0	27,322	10,632	37,954	
Charge for the year	0	15,360	1,005	16,365	
Depreciation at 31st March 2025	<u>0</u>	<u>42,682</u>	<u>11,637</u>	<u>54,319</u>	
NET BOOK VALUES					
31st March 2024	109,721	27,321	1,900	138,942	
31st March 2025	<u>109,721</u>	<u>32,461</u>	<u>1,454</u>	<u>143,636</u>	
			2025	2024	
10. Debtors & prepayments					
Fees due			32,036	14,771	
Other debtors & Prepayments			912	1,413	
			<u>32,948</u>	<u>16,184</u>	
11. Liabilities: Amounts falling due within one year					
Sundry creditors and accruals			10,487	9,449	
12. Movement of Funds	Balance b/forward 1.4.2024	Income	Expenditure	Transfers between funds	Balance c/forward 31.3.2025
Unrestricted Funds					
General Funds	284,634	240,293	216,330	0	308,597
Designated Funds					
Fixed Asset Equity	109,721	0	0	0	109,721
Redundancy costs reserves	35,598	0	0	0	35,598
Fixed asset replacement fund	0	0	0	0	0
TOTAL UNRESTRICTED FUNDS	<u>429,953</u>	<u>240,293</u>	<u>216,330</u>	<u>0</u>	<u>453,916</u>

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31st March 2025

	2025	2024
	£'s	£'s
13. Staff costs and numbers		
Staff costs were as follows:		
Salaries & wages	148,321	142,407
Social Security costs	2,022	7,019
Pension contributions	3,829	3,522
 Volunteer costs	 188	 440
	<u>154,360</u>	<u>153,388</u>
No employees received emoluments of more than £50,000		
The average weekly number of employees during the year, calculated on the basis of full time equivalents was as follows :-		
	2025	2024
	No.	No.
Centre Manager	1	1
Senior Support Workers	4	4
Other Staff	8	7
	<u>13</u>	<u>12</u>

14. Donated facilities and funding in kind

Certain facilities are provided by the centre free of charge but they are neither quantifiable nor material. The Centre is, like most charities, dependent to a considerable extent on voluntary help, as explained in the Annual Report attached to these accounts.

15. Pensions Costs

The Centre paid £3,829 (£3,522 in 2023/24) during the year as employer's contributions into a defined contribution scheme for senior employees. The payments are charged to the Statement of Financial Activities as they accrue.

16. Trustees Remuneration & Expenses

No remuneration or expenses were paid to any member of the executive committee

17. Capital Commitments

None

Independent Examiner's Report to the Trustees of The Freedom Centre

I report on the accounts of the Trust for the year ended 31st March 2025 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

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 examiners' 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 with those records. It also includes considering 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.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Section 130 of the Charities Act; or
- the account did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
L. C. Seal FCCA FAIA

Blain Pritchard Limited
Chartered Certified Accounts
29 High Street
Blue Town, Sheerness
Kent ME12 1RN

...3...December..... 2025

THE FREEDOM CENTRE (WORKING WITH PEOPLE WITH DISABILITIES)

England & Wales - Charity number 1007683

Accounts

**FREEDOM CENTRE (Working with adults with physical
and moderate learning disabilities) CHARITY NO.
1007683**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST MARCH 2024

THE FREEDOM CENTRE**(working with adults with physical and moderate learning disabilities)****CHARITY INFORMATION****CHARITY STATUS**

The Freedom Centre is registered with The Charity Commissioners under Charity No. 1007683 and is governed by a constitution adopted on 8th January 1992.

OBJECTS

The Freedom Centre is established to support adults with physical and moderate learning disabilities, primarily in the Isle of Sheppey, Sittingbourne and throughout Kent, in particular offering day care, structured educational services and social activities.

PRINCIPAL ADDRESS

The Freedom Centre
St. Georges Avenue
Sheerness
Kent
ME12 1QT

TRUSTEES AND EXECUTIVE COMMITTEE DURING THE YEAR

President	Vacant
Chairman	Peter Laing
Secretary	Peter Laing
Treasurer	Peter Taylor
Trustees	Christine Brew
	Ross Elderfield
	Georgina Jemmett
	Brenda Hammond
	Peter White
	Ross Elderfield
	Nathan Arnold
	Ron Marsh

REPORTING ACCOUNTANT

Lee Seal F.C.C.A., F.A.I.A.
Pritchard Pritchard
Bluetown, Sheerness
Kent, ME12 1RN

BANKERS

Barclays Bank plc and Nat West Bank plc

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their Annual Report together with the Financial Statement for the year ended 31st March 2024. The results for the year are presented in the form of a Statement of Financial Activities which incorporate the traditional Income and Expenditure account, in order to comply with the revised Statement of Recommended Practice for charities as issued by the Charity Commission in 2015 and as identified in the Charities Act 2011.

INTRODUCTION

The Freedom Centre was started as a project of the Delta Group, which was the local branch of Scope. The objective of the project was to establish a member led support centre for people with physical disabilities, in particular offering day care, structured educational services and social activities centred in Sheerness to meet the needs of people with physical disabilities aged between 16 and 64 (at the time of joining) in the Swale area. The Freedom Centre became an independent charity in January 1992 and assumed full responsibility for the running of the Centre on 1st April 1993. The Freedom Centre now offers support to adults with physical and moderate learning disabilities and is open to adults aged 18+.

RISK REVIEW

The Trustees conduct periodic reviews of the major risks to which the Charity is exposed, and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

A review of Developments, Activities and Achievements is contained within the Chairman's Report.

No Trustees received any remuneration for services, as members of the Committee, neither were any expenses paid in the financial year. No Executive Committee member had any beneficial interest in any contract with the charity during the year.

PUBLIC BENEFIT

The Charity acknowledges its requirements to demonstrate clearly it must have charitable purposes or objectives that are for the public benefit. Details of how the Charity has achieved this are provided in this Trustees' Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE ACCOUNTS

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the period. In preparing those financial statements the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the Charities SORP.
- c. Make judgements and estimates that are reasonable and prudent.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Executive Committee on 2nd October 2024 and signed on their behalf



Peter Laing (Chairman)

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

CHAIRMAN'S REPORT – AGM 2024

Dear Members,

I am pleased to report that despite ongoing difficulties, The Freedom Centre has continued its mission to support adults with physical and moderate learning disabilities, primarily on the Isle of Sheppey and Sittingbourne but also throughout Kent, in particular offering day care, structured educational services and social activities. We have managed to maintain our instructional courses, entertainment, a respite break and, most importantly companionship. This is entirely due to the untiring loyalty of the staff, management and volunteers who have all worked so hard to meet our members diverse needs. For this I must express my gratitude and that of my fellow Trustees. They too deserve my gratitude for their guidance and support, not only at our meetings but also for the fundraising activities which many of them, along with members of staff, have organised or participated in.

Attracting new members has not been easy, but we have had some success, and I hope that this will continue. I must, sadly, advise that we have lost some treasured friends. Our thoughts are with their loved ones.

Without stealing any of our treasurer's thunder, I am pleased to be able to tell you that, thanks to his efforts and those of our staff, members and trustees, our financial position remains strong and should enable us to weather any storms that the economic situation may bring.

Unfortunately, despite my heartfelt plea at last year's AGM, we have not been able to recruit a new Chairman and so, subject to your approval, I shall be fulfilling that role for the coming year. If anyone feels willing and able to take on this position, I should be extremely grateful.

Once again, my sincere thanks to my fellow trustees, to the management team, the staff, the volunteers and the members for all their hard work.

Peter Laing,



Peter Laing
Chairman of Trustees

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

INCOME & EXPENDITURE ACCOUNT

For the Year ended 31st March 2024

	Notes	General funds £'s	Designated funds £'s	Restricted funds £'s	TOTAL funds 2024 £'s	TOTAL funds 2023 £'s
INCOMING RESOURCES						
Voluntary income - direct giving	2	33,833	0	0	33,833	39,411
Other voluntary income	3	550	0	0	550	11,054
Income from events and activities	4	3,347	0	0	3,347	3,112
Other ordinary income	5	174,179	0	0	174,179	179,786
Income from investments	6	6,423	0	0	6,423	1,857
TOTAL INCOMING RESOURCES	£'s	218,332	0	0	218,332	235,220
RESOURCES USED						
Directly relating to the work of the centre	7	113,830	0	0	113,830	126,831
Centre management and administration	8	77,078	0	0	77,078	72,985
Depreciation	9	14,561	0	0	14,561	14,566
TOTAL RESOURCES USED	£'s	205,469	0	0	205,469	214,382
Net movement in resources before other gains/losses		12,863	0	0	12,863	20,838
Other gains and losses						
Surplus on sale of assets		0	0	0	0	0
Net movement on resources after other gains/losses		12,863	0	0	12,863	20,838
Transfer between funds -						
- fixed asset equity		0	0	0	0	0
- redundancy reserve fund		0	0	0	0	0
- asset replacement fund		0		0	0	-1,319
NET MOVEMENT ON RESOURCES FOR THE YEAR		12,863	0	0	12,863	19,519
Balances brought forward		271,771	109,721	35,598	417,090	397,571
BALANCES AT 31ST MARCH 2024		284,634	109,721	35,598	429,953	417,090

STATEMENT OF RECOGNISED GAINS AND LOSSES

The Charity made no recognised gains or losses in either the current or prior year other than as shown in the Statement of Financial Activities

The notes on pages 6-9 form part of these accounts

THE FREEDOM CENTRE

5

(working with adults with physical and moderate learning disabilities)

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	2024 £'s	2023 £'s
FIXED ASSETS			
Tangible Fixed Assets	9	138,942	153,503
CURRENT ASSETS			
Debtors and prepayments	10	16,184	23,104
Redundancy reserve Account		29,443	28,078
Cash in hand and at bank		<u>254,833</u>	<u>219,077</u>
		300,460	270,259
Less: amounts falling due within 1 year	11	<u>9,449</u>	<u>6,672</u>
NET CURRENT ASSETS		291,011	263,587
NET ASSETS		<u>£'s 429,953</u>	<u>£'s 417,090</u>
FUNDS			
Unrestricted General Funds	12	284,634	271,771
Unrestricted designated funds			
Fixed Asset Equity		109,721	109,721
Redundancy costs reserve		35,598	35,598
Asset replacement fund		0	0
		<u>145,319</u>	<u>145,319</u>
		<u>£'s 429,953</u>	<u>£'s 417,090</u>

The notes on pages 6-9 form part of these accounts

These Accounts were approved by the Trustees on 2nd October 2024 and signed on its behalf by: -



Peter Laing
Chairman



Peter Taylor
Treasurer

THE FREEDOM CENTRE (WORKING WITH PEOPLE WITH DISABILITIES)

England & Wales - Charity number 1007683

Accounts

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

CHARITY INFORMATION

CHARITY STATUS

The Freedom Centre is registered with The Charity Commissioners under Charity No. 1007683 and is governed by a constitution adopted on 8th January 1992.

OBJECTS

The Freedom Centre is established to support adults with physical and moderate learning disabilities, primarily in the Isle of Sheppey, Sittingbourne and throughout Kent, in particular offering day care, structured educational services and social activities.

PRINCIPAL ADDRESS

The Freedom Centre
St. Georges Avenue
Sheerness
Kent
ME12 1QT

TRUSTEES AND EXECUTIVE COMMITTEE DURING THE YEAR

President	Vacant
Chairman	Peter Laing
Secretary	Peter Laing
Treasurer	Peter Taylor
Trustees	Christine Brew
	Ross Elderfield
	Georgina Jemmett
	Brenda Hammond
	Peter White
	Ross Elderfield
	Nathan Arnold
	Ron Marsh

REPORTING ACCOUNTANT

Lee Seal A.C.C.A., F.A.I.A.
Blain Pritchard
Bluetown
Sheerness
ME12 2PJ

BANKERS

Barclays Bank plc and Nat West Bank plc

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their Annual Report together with the Financial Statement for the year ended 31st March 2023. The results for the year are presented in the form of a Statement of Financial Activities which incorporate the traditional Income and Expenditure account, in order to comply with the revised Statement of Recommended Practice for charities as issued by the Charity Commission in 2015 and as identified in the Charities Act 2011.

INTRODUCTION

The Freedom Centre was started as a project of the Delta Group, which was the local branch of Scope. The objective of the project was to establish a member led support centre for people with physical disabilities, in particular offering day care, structured educational services and social activities centred in Sheerness to meet the needs of people with physical disabilities aged between 16 and 64 (at the time of joining) in the Swale area. The Freedom Centre became an independent charity in January 1992 and assumed full responsibility for the running of the Centre on 1st April 1993. The Freedom Centre now offers support to adults with physical and moderate learning disabilities and is open to adults aged 18+.

RISK REVIEW

The Trustees conduct periodic reviews of the major risks to which the Charity is exposed, and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

A review of Developments, Activities and Achievements is contained within the Chairman's Report.

No Trustees received any remuneration for services, as members of the Committee, neither were any expenses paid in the financial year. No Executive Committee member had any beneficial interest in any contract with the charity during the year.

PUBLIC BENEFIT

The Charity acknowledges its requirements to demonstrate clearly it must have charitable purposes or objectives that are for the public benefit. Details of how the Charity has achieved this are provided in this Trustees' Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE ACCOUNTS

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the period. In preparing those financial statements the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the Charities SORP.
- c. Make judgements and estimates that are reasonable and prudent.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Executive Committee on 27th September 2023 and signed on their behalf

Peter Laing
Chairman

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

INCOME & EXPENDITURE ACCOUNT

For the year ended 31st March 2020

	Notes	General funds £'s	Designated funds £'s	Restricted funds £'s	TOTAL funds 2020 £'s	TOTAL funds 2019 £'s
INCOMING RESOURCES						
Voluntary income - direct giving	2	19,838	0	0	19,838	19,555
Other voluntary income	3	1,373	0	0	1,373	0
Income from events and activities	4	5,247	0	0	5,247	6,962
Other ordinary income	5	165,755	0	0	165,755	159,288
Income from investments	6	263	0	0	263	211
TOTAL INCOMING RESOURCES	£'s	192,476	0	0	192,476	186,016
RESOURCES USED						
Directly relating to the work of the centre	7	127,536	0	0	127,536	114,723
Centre management and administration	8	38,248	0	0	38,248	36,446
Depreciation	9	0	0	0	0	0
TOTAL RESOURCES USED	£'s	165,784	0	0	165,784	151,169
Net movement in resources before other gains/losses		26,692	0	0	26,692	34,847
Other gains and losses						
Surplus on sale of assets		0	0	0	0	0
Net movement on resources after other gains/losses		26,692	0	0	26,692	34,847
Transfer between funds -						
- fixed asset equity		0	0	0	0	0
- redundancy reserve fund		0	0	0	0	0
NET MOVEMENT ON RESOURCES FOR THE YEAR		26,692	0	0	26,692	34,847
Balances brought forward		91,196	0	0	236,515	201,668
BALANCES AT 31ST MARCH 2020 carried forward		117,888	0	0	263,207	236,515

STATEMENT OF RECOGNISED GAINS AND LOSSES

The Charity made no recognised gains or losses in either the current or prior year other than as shown in the Statement of Financial Activities

The notes on pages 6-9 form part of these accounts

THE FREEDOM CENTRE

5

(working with adults with physical and moderate learning disabilities)

For the year ended 31st March 2020

	Notes	2020 £'s	2019 £'s
FIXED ASSETS			
Tangible Fixed Assets	9	109,721	109,721
CURRENT ASSETS			
Debtors and prepayments	10	25,358	36,341
Redundancy reserve Account		27,544	27,376
Cash in hand and at bank		110,473	86,109
		<u>163,375</u>	<u>149,826</u>
Less: amounts falling due within 1 year	11	<u>9,889</u>	<u>23,032</u>
NET CURRENT ASSETS		153,486	126,794
NET ASSETS		<u>£'s 263,207</u>	<u>£'s 236,515</u>
FUNDS			
Unrestricted General Funds	12	117,888	91,196
Unrestricted designated funds			
Fixed Asset Equity		109,721	109,721
Redundancy costs reserve		35,598	35,598
		<u>145,319</u>	<u>145,319</u>
		<u>£'s 263,207</u>	<u>£'s 236,515</u>

The notes on pages 6-9 form part of these accounts

These Accounts were approved by the Executive Committee on 23rd November 2020 and signed on its behalf by: -

Peter Laing
Acting Chairman

Alan Ogilvie
Treasurer

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2020

	2020 £'s	2019 £'s
2. Voluntary Income - Direct Giving - General	<u>19,838</u>	<u>19,555</u>
Sundry Donations	<u>19,838</u>	<u>19,555</u>
3. Other Voluntary Income - General	<u>1,373</u>	<u>0</u>
4. Income from events & activities - General		
Collections & Raffles	1,652	2,477
Sundry Fund Raising	<u>3,595</u>	<u>4,485</u>
	<u>5,247</u>	<u>6,962</u>
5. Other Ordinary Income - General		
Service fees from members and Social Services	<u>165,755</u>	<u>159,288</u>
	<u>165,755</u>	<u>159,288</u>
6. Income from investments		
Bank Deposit Interest	<u>263</u>	<u>211</u>
	<u>263</u>	<u>211</u>
7. Expenditure directly relating to the work of the Centre - General		
Activity Costs	16,602	15,787
Personnel Costs	95,296	91,148
Premises Running Costs	9,101	3,852
Vehicle Costs and Transport for members	<u>6,537</u>	<u>3,936</u>
	<u>127,536</u>	<u>114,723</u>
8. Centre Management & Administration - General		
Bank Charges	174	141
Computer Expenses	1,033	927
Independent Examiners Fee	645	518
Insurance	2,135	2,471
Legal & Professional Charges	0	565
Personnel Costs	29,876	28,104
Postage Printing and Stationery	1,970	1,942
Repairs to Equipment	860	911
Subscriptions	267	0
Sundry Expenses	655	245
Telephone	<u>633</u>	<u>622</u>
	<u>38,248</u>	<u>36,446</u>

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

	Freehold Land & Buildings £'s	Vehicles £'s	Equipment £'s	Total £'s	
9. Tangible Fixed Assets held for own use					
Cost/Valuation at 1st April 2019	109,721	37,789	8,247	155,757	
Additions during year	0	0	0	0	
Cost/Valuation at 31st March 2020	£'s 109,721	37,789	8,247	155,757	
Depreciation at 1st April 2019	0	37,789	8,247	46,036	
Profit & Loss account 2020	0	0	0	0	
Depreciation at 31st March 2020	£'s 0	37,789	8,247	46,036	
NET BOOK VALUES					
31st March 2019	£'s 109,721	0	0	109,721	
31st March 2020	£'s 109,721	0	0	109,721	
10. Debtors & prepayments		2020 £'s	2019 £'s		
Due from Social Services		23,488	29,636		
Other debtors & Prepayments		1,870	6,705		
		<u>25,358</u>	<u>36,341</u>		
11. Liabilities: Amounts falling due within one year		9,889	23,032		
Sundry creditors and accruals		<u>9,889</u>	<u>23,032</u>		
12. Movement of Funds					
	Balance b/forward 1st Apr 2019	Income	Expenditure	Transfers between funds	Balance c/forward 31st Mar 2020
Unrestricted Funds					
General Funds	91,196	192,476	-165,784	0	117,888
Designated Funds					
Fixed Asset Equity	109,721	0	0	0	190,721
Redundancy costs reserves	35,598	0	0	0	35,598
TOTAL UNRESTRICTED FUNDS	£'s 236,515	192,476	-165,784	0	263,207

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31st March 2023

	2023	2022
	£'s	£'s
13. Staff costs and numbers		
Staff costs were as follows:		
Salaries & wages	138,958	128,136
Social Security costs	6,874	5,957
Pension contributions	5,171	6,486
Furlough Scheme	0	-2,580
Volunteer costs	156	703
	<u>151,159</u>	<u>137,999</u>

No employees received emoluments of more than £50,000

The average weekly number of employees during the year, calculated on the basis of full time equivalents was as follows :-

	2023	2022
	No.	No.
Centre Manager	1	1
Senior Support Workers	3	3
Other Staff	8	9
	<u>12</u>	<u>13</u>

14. Donated facilities and funding in kind

Certain facilities are provided by the centre free of charge but they are neither quantifiable nor material.

The Centre is, like most charities, dependent to a considerable extent on voluntary help, as explained in the Annual Report attached to these accounts.

15. Pensions Costs

The Centre paid £5171 (£6486 in 2021/22) during the year as employer's contributions into a defined contribution scheme for senior employees. The payments are charged to the Statement of Financial Activities as they accrue.

16. Trustees Remuneration & Expenses

No remuneration or expenses were paid to any member of the executive committee

17. Capital Commitments

None

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTSFor the year ended 31st March 2020

1. Principal Accounting Policies**1.1 Basis of Preparation of the accounts**

The accounts are prepared under the historical cost convention except for assets acquired from the Delta Group on commencement of The Freedom Centre's activities, which are included in the accounts at valuation. The Accounts have been prepared in accordance with applicable accounting standards and the Charities SORP 2015 (Statement of Recommended Practice) 'Accounting by Charities'. They include the results of the Charity's operations which are described in the Trustees Report and all of which are continuing. The charity has taken advantage of the exemption in Financial Reporting Standard No from the requirements to produce a cash flow statement on the grounds that it qualifies as a small charity.

1.2 Tangible Fixed Assets held for own use and depreciation

Tangible fixed assets for use by the charity are stated in the accounts at their historical cost except in the case of assets acquired from the Delta Group and other donated assets, which are included at their fair value at the date of acquisition. Property is maintained in a state of repair such as its estimated residual value at the balance sheets date is significantly greater than its book value. In the opinion of the Trustees any charge for depreciation would not, therefore, be material. Depreciation is provided on other fixed assets at rates calculated to write off the cost of the assets over their expected useful lives on the following basis:-

Freehold Property	Nil
Other Tangible assets	4 years straight line basis

1.3 Fixed Asset Equity

The Executive Committee take the view that to merely provide depreciation on fixed assets in the Statement of Financial Activities would misrepresent the funds available to the charity for current spending, since the fixed assets could not be realised without disrupting the Charity's operations. Consequently an amount is transferred to or from a reserve each year to represent the cost of fixed assets acquired in the year less depreciation provided on all the assets held.

1.4 Income recognition

Grants and payments from local authorities in respect of service delivery contracts are credited to the Statement of Financial Activities on an accrual basis. All other income is credited to the Statement of Financial Activities at the later of the receipt of monies or the period over which the incomes relates.

1.5 Value Added Tax

The Charity opted to register for VAT from the 1st August 2006 and since then has been able to recover its input VAT.

1.6 Allocation of Expenditure

For accounting purposes, expenditure is allocated as follows:-

Directly relating to the work of the Centre comprises the cost of providing services to those attending the Centre including the cost of classes and sessional tutors. They also include an apportionment of staff costs relating to the delivery of those services, together with the costs of transport and catering.

Fund raising and publicity comprises the costs incurred in inducing people and organisations to contribute financially and in kind to the Centre's work, it includes the cost of our fundraiser and the cost of mounting appeals.

Centre Management and Administrator of the Charity includes all expenditure not directly related to the charitable activities. This includes the cost of running the office an, apportionment of staff salaries for administration duties and other office support costs.

1

1.1

Independent Examiner's Report to the Trustees of The Freedom Centre

I report on the accounts of the Trust for the year ended 31st March 2023 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

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 examiners' 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 with those records. It also includes considering 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.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records are not kept in accordance with Section 130 of the Charities Act; or
- the account did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
L. C. Seal FCCA FAIA

Blain Pritchard Limited
Chartered Certified Accounts
29 High Street
Blue Town, Sheerness
Kent ME12 1RN

..... 29 / 11 / 2023

THE FREEDOM CENTRE (WORKING WITH PEOPLE WITH DISABILITIES)

England & Wales - Charity number 1007683

Accounts

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

CHARITY INFORMATION

CHARITY STATUS

The Freedom Centre is registered with The Charity Commissioners under Charity No. 1007683 and is governed by a constitution adopted on 8th January 1992.

OBJECTS

The Freedom Centre is established to support adults with physical and moderate learning disabilities, primarily in the Isle of Sheppey, Sittingbourne and throughout Kent, in particular offering day care, structured educational services and social activities.

PRINCIPAL ADDRESS

The Freedom Centre
St. Georges Avenue
Sheerness
Kent
ME12 1QT

TRUSTEES AND EXECUTIVE COMMITTEE DURING THE YEAR

President	Vacant
Chairman	Tony Andrews
Vice Chairman/Secretary	Peter Laing
*Treasurer	Alan Ogilvie
Other Members	Christine Brew (Trustee)
	Ross Elderfield (Trustee)
	Georgina Jemmett (Trustee)
	Brenda Hammond (Trustee)
	Louise Henderson (Trustee)
	Peter White (Trustee)
	Ron Marsh (Members' Rep)
	Ian Partridge (Members' Rep)

*Alan Ogilvie passed away on 9th December 2020 and was replaced as Treasurer by Peter Taylor on that day

REPORTING ACCOUNTANT

Lee Seal A.C.C.A., F.A.I.A.
Blain Pritchard
Bluetown
Sheerness
ME12 2PJ

BANKERS

Barclays Bank plc
12 Broadway
Sheerness
KENT
ME12 1RN

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

REPORT OF THE TRUSTEES

The Trustees have pleasure in presenting their Annual Report together with the Financial Statement for the year ended 31st March 2020. The results for the year are presented in the form of a Statement of Financial Activities which incorporate the traditional Income and Expenditure account, in order to comply with the revised Statement of Recommended Practice for charities as issued by the Charity Commission in 2015 and as identified in the Charities Act 2011.

INTRODUCTION

The Freedom Centre was started as a project of the Delta Group, which was the local branch of Scope. The objective of the project was to establish a member led support centre for people with physical disabilities, in particular offering day care, structured educational services and social activities centred in Sheerness to meet the needs of people with physical disabilities aged between 16 and 64 (at the time of joining) in the Swale area. The Freedom Centre became an independent charity in January 1992 and assumed full responsibility for the running of the Centre on 1st April 1993. The Freedom Centre now offers support to adults with physical and moderate learning disabilities and is open to adults aged 18+.

RISK REVIEW

The Trustees conduct periodic reviews of the major risks to which the Charity is exposed, and systems and procedures to manage those risks identified are implemented so as to minimise any potential impact on the charity should any of those risks materialise.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

A review of Developments, Activities and Achievements is contained within the Chairman's Report. No Trustees received any remunerations for services, as members of the Committee, neither were any expenses paid in the financial year. No Executive Committee member had any beneficial interest in any contract with the charity during the year.

PUBLIC BENEFIT

The Charity acknowledges its requirements to demonstrate clearly it must have charitable purposes or objectives that are for the public benefit. Details of how the Charity has achieved this are provided in this Trustee Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

RESPONSIBILITIES OF THE TRUSTEES IN RESPECT OF THE ACCOUNTS

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its results for the period. In preparing those financial statements the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the Charities SORP.
- c. Make judgements and estimates that are reasonable and prudent.
- d. State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- e. Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Executive Committee on 23rd November 2020 and signed on their behalf

Pete Laing
Acting Chairman

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

INCOME & EXPENDITURE ACCOUNT

For the Year ended 31st March 2021

	Notes	General funds £	Designated funds £	Restricted funds £	TOTAL funds 2021 £	TOTAL funds 2020 £
INCOMING RESOURCES						
Voluntary income - direct giving	2	19,685	0	0	19,685	19,838
Other voluntary income	3	0	0	0	0	1,373
Income from events and activities	4	100	0	0	100	5,247
Other ordinary income	5	147,497	0	0	147,497	165,755
Income from investments	6	70	0	0	70	263
TOTAL INCOMING RESOURCES		167,352	0	0	167,352	192,476
RESOURCES USED						
Directly relating to the work of the centre	7	91,821	0	0	91,821	127,536
Centre management and administration	8	51,839	0	0	51,839	38,248
Depreciation	9	0	0	0	0	0
TOTAL RESOURCES USED		143,660	0	0	143,660	165,784
Net movement in resources before other gains/losses		23,692	0	0	23,692	26,692
Other gains and losses						
Surplus on sale of assets		8,000	0	0	8,000	0
Net movement on resources after other gains/losses		31,692	0	0	31,692	26,692
Transfer between funds -						
- fixed asset equity		0	0	0	0	0
- redundancy reserve fund		0	0	0	0	0
NET MOVEMENT ON RESOURCES FOR THE YEAR		31,692	0	0	31,692	26,692
Balances brought forward		117,888	109,721	35,598	263,207	236,515
BALANCES AT 31st MARCH 2021 carried forward		149,580	109,721	35,598	294,899	263,207

STATEMENT OF RECOGNISED GAINS AND LOSSES

The Charity made no recognised gains or losses in either the current or prior year other than as shown in the Statement of Financial Activities

The notes on pages 6-9 form part of these accounts

THE FREEDOM CENTRE

5

(working with adults with physical and moderate learning disabilities)

For the year ended 31st March 2021

			2021	2020
	Notes	£	£	£
FIXED ASSETS				
Tangible Fixed Assets	9		109,721	109,721
CURRENT ASSETS				
Debtors and prepayments	10	19,503		25,358
Redundancy reserve Account		27,576		27,544
Cash in hand and at bank		143,751		110,473
		<u>190,830</u>		<u>163,375</u>
Less: amounts falling due within 1 year	11	<u>5,652</u>	<u>9,889</u>	
NET CURRENT ASSETS			<u>185,178</u>	<u>153,486</u>
NET ASSETS			<u><u>294,899</u></u>	<u><u>263,207</u></u>
FUNDS				
Unrestricted General Funds	12		149,580	117,888
Unrestricted designated funds				
Fixed Asset Equity		109,721		109,721
Redundancy costs reserve		35,598		35,598
			<u>145,319</u>	<u>145,319</u>
			<u><u>294,899</u></u>	<u><u>263,207</u></u>

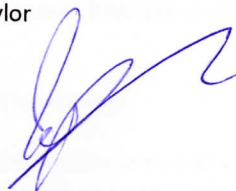
The notes on pages 6-9 form part of these accounts

These Accounts were approved by the Executive Committee on 30th September 2021 and signed on its behalf by: -

Peter Laing
Chairman



Peter M. Taylor
Treasurer



THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. Principal Accounting Policies**1.1 Basis of Preparation of the Accounts**

The accounts are prepared under the historical cost convention except for assets acquired from the Delta Group on commencement of The Freedom Centre's activities, which are included in the accounts at valuation. The Accounts have been prepared in accordance with applicable accounting standards and the Charities SORP 2015 (Statement of Recommended Practice) 'Accounting by Charities'. They include the results of the Charity's operations which are described in the Trustees Report and all of which are continuing. The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirements to produce a cash flow statement on the grounds that it qualifies as a small charity.

1.2 Tangible Fixed Assets held for own use and depreciation

Tangible fixed assets for use by the charity are stated in the accounts at their historical cost except in the case of assets acquired from the Delta Group and other donated assets, which are included at their fair value at the date of acquisition. Property is maintained in a state of repair such as its estimated residual value at the balance sheets date is significantly greater than its book value. In the opinion of the Trustees any charge for depreciation would not, therefore, be material. Depreciation is provided on other fixed assets at rates calculated to write off the cost of the assets over their expected useful lives on the following basis:-

Freehold Property	Nil
Other Tangible assets	4 years straight line basis

1.3 Fixed Asset Equity

The Executive Committee take the view that to merely provide depreciation on fixed assets in the Statement of Financial Activities would misrepresent the funds available to the charity for current spending, since the fixed assets could not be realised without disrupting the Charity's operations. Consequently an amount is transferred to or from a reserve each year to represent the cost of fixed assets acquired in the year less depreciation provided on all the assets held.

1.4 Income recognition

Grants and payments from local authorities in respect of service delivery contracts are credited to the Statement of Financial Activities on an accrual basis. All other income is credited to the Statement of Financial Activities at the later of the receipt of monies or the period over which the incomes relates.

1.5 Value Added Tax

The Charity opted to register for VAT from the 1st August 2006 and since then has been able to recover its input VAT.

1.6 Allocation of Expenditure

For accounting purposes, expenditure is allocated as follows:-

Directly relating to the work of the Centre comprises the cost of providing services to those attending the Centre including the cost of classes and sessional tutors. They also include an apportionment of staff costs relating to the delivery of those services, together with the costs of transport and catering.

Fund raising and publicity comprises the costs incurred in inducing people and organisations to contribute financially and in kind to the Centre's work, it includes the cost of our fundraiser and the cost of mounting appeals.

Centre Management and Administrator of the Charity includes all expenditure not directly related to the charitable activities. This includes the cost of running the office an, apportionment of staff salaries for administration duties and other office support costs.

THE FREEDOM CENTRE
 (working with adults with physical and moderate learning disabilities)
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31st MARCH 2021

	2021 £'s	2020 £'s
2. Voluntary Income - Direct Giving - General		
Sundry Donations	<u>19,685</u>	<u>19,838</u>
3. Other Voluntary Income - General	<u>0</u>	<u>1,373</u>
4. Income from events & activities - General		
Collections & Raffles	100	1,652
Sundry Fund Raising	<u>0</u>	<u>3,595</u>
	<u>100</u>	<u>5,247</u>
5. Other Ordinary Income - General		
Service fees from members and Social Services	<u>147,497</u>	<u>165,755</u>
6. Income from investments		
Bank Deposit Interest	<u>70</u>	<u>263</u>
7. Expenditure directly relating to the work of the Centre - General		
Activity Costs	4,632	16,602
Personnel Costs	75,893	95,296
Premises Running Costs	7,575	9,101
Vehicle Costs and Transport for members	<u>3,721</u>	<u>6,537</u>
	<u>91,821</u>	<u>127,536</u>
8. Centre Management & Administration - General		
Bank Charges	154	174
Computer Expenses	315	1,033
Independent Examiners Fee	550	645
Insurance	2,910	2,135
Legal & Professional Charges	762	0
Personnel Costs	43,789	29,876
Postage Printing and Stationery	1,437	1,970
Repairs to Equipment	0	860
Subscriptions	0	267
Sundry Expenses	1,320	655
Telephone	<u>602</u>	<u>633</u>
	<u>51,839</u>	<u>38,248</u>

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Freehold Land & Buildings £	Vehicles £	Equipment £	Total £	
9. Tangible Fixed Assets held for own use						
Cost/Valuation at 1st April : pril 2020		109,721	37,789	8,247	155,757	
Sale during year		0	-37,789	0	-37,789	
Cost/Valuation at 31st March 2021	1	<u>109,721</u>	<u>0</u>	<u>8,247</u>	<u>117,968</u>	
Depreciation at 1st April : pril 2020		0	37,789	8,247	46,036	
Disposal		0	-37,789	0	-37,789	
Depreciation at 31st Mar March 2021		<u>0</u>	<u>0</u>	<u>8,247</u>	<u>8,247</u>	
NET BOOK VALUES						
31st March 2020		109,721	0	0	109,721	
31st March 2021		<u>109,721</u>	<u>0</u>	<u>0</u>	<u>109,721</u>	
			2021	2020		
10. Debtors & prepayments						
Fees due			17,140	23,488		
Other debtors & Prepayments			<u>2,363</u>	<u>1,870</u>		
			<u>19,503</u>	<u>25,358</u>		
11. Liabilities: Amounts falling due within one year						
Sundry creditors and accruals			<u>5,652</u>	<u>9,889</u>		
12. Movement of Funds						
		Balance b/forward 1st April 2020	Income	Expenditure	Transfers between funds	Balance c/forward 31st March 2021
Unrestricted Funds						
General Funds		117,888	175,352	-143,660	0	149,580
Designated Funds						
Fixed Asset Equity		109,721	0	0	0	109,721
Redundancy costs reserves		35,598	0	0	0	35,598
TOTAL UNRESTRICTED FUNDS		<u>263,207</u>	<u>175,352</u>	<u>143,660</u>	<u>0</u>	<u>294,899</u>

THE FREEDOM CENTRE

(working with adults with physical and moderate learning disabilities)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021

	2021	2020
	£'s	£'s
13. Staff costs and numbers		
Staff costs were as follows:		
Salaries & wages	134,359	135,265
Social Security costs	1,509	3,074
Pension contributions	5,416	6,175
Training	0	181
Volunteer costs	618	309
Furlough Scheme	<u>-22,015</u>	<u>0</u>
	<u>119,887</u>	<u>145,004</u>

No employees received emoluments of more than £50,000

The average weekly number of employees during the year, calculated on the basis of full time equivalents was as follows:

	2021	2020
	No.	No.
Centre Manager	1	1
Senior Support Workers	4	4
Other Staff	<u>10</u>	<u>9</u>
	<u>15</u>	<u>14</u>

14. Donated facilities and funding in kind

Certain facilities are provided by the centre free of charge but they are neither quantifiable nor material. The Centre is, like most charities, dependent to a considerable extent on voluntary help, as explained in the Annual Report attached to these accounts.

15. Pensions Costs

The Centre paid £5,416 (£6,175 in 2020) during the year as employers' contributions into a defined contribution scheme for senior employees. The payments are charged to the Statement of Financial Activities as they accrue.

16. Trustees Remuneration & Expenses

No remuneration or expenses were paid to any member of the executive committee

17. Capital Commitments

There were no capital commitments at 31st March 2021

Independent Examiner's Report to the Trustees of The Freedom Centre

I report on the accounts of the Trust for the year ended 31st March 2021 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 and that an independent examination is needed.

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 examiners' 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 with those records. It also includes considering 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.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with Section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.


.....
L. C. Seal ACCA FAIA

Blain Pritchard Limited
Chartered Certified Accountants
29 High Street
Blue Town, Sheerness
Kent ME12 1RN

..... 24 / 11 / 2021