

SCOPE IN COLCHESTER AND TENDRING

England & Wales · Charity number 1051946

Details

Other names SCOPE IN COLCHESTER, CASTLEGATE CENTRE

Status Registered

Legal form Charitable company

Company number [03029312](#)

Registered 1996-01-12

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

Contact

Address The Secretary
Castlegate Centre
George Street
Colchester
CO1 1TS

Phone 01206764633

Activities

Objects: (A) TO PROVIDE, CAUSE TO BE PROVIDED OR ASSIST IN THE PROVISION OF FACILITIES FOR TREATMENT, EDUCATION, TRAINING AND WELFARE OF ANY PERSON SUFFERING FROM ANY FORM OF CEREBRAL PALSY ; AND (B) TO MAKE GRANTS OR DONATIONS TO, OR FOR THE BENEFIT OF ANY PERSON SUFFERING FROM ANY FORM OF CEREBRAL PALSY WHO IS IN NEEDY CIRCUMSTANCES; AND (C) TO PROVIDE RELIEF FOR THE PARENTS AND CARERS OF THOSE SUFFERING FROM ANY FORM OF CEREBRAL PALSY.

Activities: The Charity exists to support and help people with cerebral palsy, or similar disability, and their carers. Its present main activity is the Castlegate Centre. The Centre also serves as a venue for other activities organised for the benefit of people with disability and their carers.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Area of benefit: COLCHESTER
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£139,912	£142,771	-	-
2024-04-05	£140,330	£131,298	-	-
2023-04-05	£122,066	£132,088	-	-
2022-04-05	£110,265	£126,424	-	-
2021-04-05	£152,269	£137,728	-	-
2020-04-05	£97,568	£132,333	-	-

Trustees

Name	Role	Appointed
ANDREW ROGERS		
HAZEL BOHR		
MICHAEL GEORGE BAKER FCCA		

SCOPE IN COLCHESTER AND TENDRING

England & Wales - Charity number 1051946

Accounts

Company Number: 3029312

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Registered Charity Number: 1051946

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

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SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

INDEX TO FINANCIAL STATEMENTS

Year ended 5 April 2025	Page
Legal and Administrative Information	2
Report of the Directors	3 – 4
Independent Examiners Report	5
Statement of Financial Activities (including Income and Expenditure Accounts)	6
Balance Sheet	7 – 8
Notes to the Accounts	9 – 13

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number 3029312

Registered Charity Number 1051946

Registered Office

Castlegate Centre
George Street
Colchester
Essex CO1 1TS

Trustees

Mr M G Baker (Treasurer)
Mrs H Bohr
Mr A Rogers
Rev W R Sawtell deceased November 2024

Company Secretary

Mr M G Baker

Reporting Accountant

Andrea Kaley
Xeinadin South East Ltd
London Road
Stanway
Colchester
Essex CO3 0NU

Bankers

The Co-operative Bank plc
Albert Hall Buildings
High Street
Colchester
Essex CO1 1JW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope in Colchester and Tendring Limited, is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6th March 1995, as defined by the Companies Act 2006. It registered as a charity with the Charities' Commission on 12 January 1996. Membership of the charity is by invitation.

Recruitment and appointment of trustees

The board of trustees is co-opted, in such a way as to ensure a wide range of different professional backgrounds.

Induction and training of new trustees

New trustees undergo a period of training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process, the business plan and recent financial performance of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to support and help people with cerebral palsy, or similar disability, and their carers.

Principal Activities

Its main activity is the running of the Castlegate Centre. The Centre also serves as a venue for other activities organised for the benefit of people with disability and their carers.

The Castlegate Centre

This day-centre exists to serve the needs of people who, through their disability and situation, are in need of support, training and occupation that will improve their quality of life. The programmes that are pursued in the centre include living skills and personal health and beauty as well as more general educational subjects which are mainly craft, music or computer based. These programmes are adapted to each individual's need-profiles and the outcomes are that the individual client is better adapted to the social context in which they may be living. An important by-product of the centre's activities is the social interaction between clients as well as workers, creating a valuable alternative to isolation, especially for those living independently.

ACHIEVEMENT AND PERFORMANCE

Throughout the year the Centre has continued to provide an uninterrupted service to its users. There has been a great sense of community, friendship and fun and activities are tailored to the needs assessments and preferences of the users. The Centre works closely with Essex County Council who are highly supportive of the service that the Centre provides. The Centre Manager also works with users in their dealings with social services to ensure that they receive appropriate financial support. Clients are free to decide whether they attend the Centre and the fact that most are long term attendees and have formed strong relationships and friendships is evidence of the Centre's success and is a tribute to the dedication of the staff.

The trustees are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future.

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the funds not otherwise committed or invested in tangible assets held by the charity should be between 6 to 12 months of the resources expended on its core operation (the Castlegate Centre), which equates to between £50,000 and £95,000 in general funds. There is also a need to conserve depreciation capital to offset wear and tear to the building.

Funding

Funding comes primarily from supporters of those who attend the centre and those who attend the centre who are on independent supported living. The largest contributor in this way is Essex County Social Services who sponsor those they refer to the Centre..

Public benefit

In setting out the charity's objectives the management committee has given careful consideration to the charity commission's general guidance on public benefit. In doing so, the charity has complied with its duties in this area as set out in section 17 of the Charities Act 2011.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The trustees (who are also the directors of Scope in Colchester and Tendring for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Members of the management committee

Members of the management committee, who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

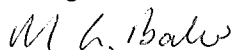
Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up. The total number of such guarantees at 5 April 2025 was 8.

REPORTING ACCOUNTANT

Andrea Kaley of Xeinadin South East Ltd, Accountants was appointed as the charitable company's independent examiner. The trustees intend to ask her to undertake the independent examination next year.

Approved by the management committee on the 19th day of May 2026

and signed on its behalf by:



M G Baker
Company Secretary

Independent examiner's report to the trustees of SCOPE in Colchester and Tendring ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

Responsibilities and basis of report

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

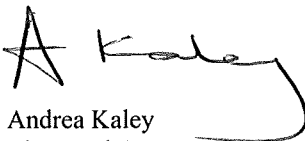
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andrea Kaley
Chartered Accountant
For and on behalf of
Xeinaidin South East Ltd
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Date: 19 May 2026

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 5 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Donations	2	1,241		1,241	480
Activities to further the charity's objects: Grants and contracts for provision of facilities for training and welfare	3	138,542		138,542	139,737
Interest receivable		129		129	113
Total incoming resources		<u>139,912</u>	-	<u>139,912</u>	<u>140,330</u>
Resources expended					
<i>Charitable expenditure</i>					
Core Centre Services		140,131		140,131	128,298
Administration		2,640		2,640	3,000
Total resources expended	4	<u>142,771</u>	-	<u>142,771</u>	<u>131,298</u>
Net incoming resources (deficit)		(2,859)	-	(2,859)	9,032
Transfers between funds				-	-
Net movement in funds		(2,859)		(2,859)	9,032
Total funds at 6 April 2024		117,415		117,415	108,383
Total funds at 5 April 2025	13	<u>114,556</u>	-	<u>114,556</u>	<u>117,415</u>

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Balance Sheet
as at 5 April 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	8		75,377		75,543
Investments	9		10,000		10,000
			<u>85,377</u>		<u>85,543</u>
Current assets					
Debtors	10	15,570		16,512	
Cash at bank and in hand		17,595		19,425	
		<u>33,165</u>		<u>35,937</u>	
Less: Creditors - amounts falling due within one year	11	3,986		4,065	
Net Current Assets			<u>29,179</u>		<u>31,872</u>
Total Assets less Current Liabilities			<u>114,556</u>		<u>117,415</u>
Net Assets			<u>114,556</u>		<u>117,415</u>
Funds					
Unrestricted	12		114,556		117,415
Restricted	12		-		
Total Funds			<u>114,556</u>		<u>117,415</u>

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Balance Sheet (continued)**as at 5 April 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 19th May 2026 and were signed on its behalf by:



.....
M G Baker
Director

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Notes forming part of the financial statements for the year ended 5 April 2025

1 General information

Scope in Colchester and Tendring is a private company limited by guarantee, without share capital, registered in England and Wales. The registered number and registered office can be found on the legal and administrative page.

2 Accounting Policies

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall administration are not sufficiently material to warrant apportionment to each activity.
- (g) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The freehold property is not depreciated as the trustees consider that the true value of the property exceeds the purchase price paid.

Capital expenditure on improvements to freehold property	4% on cost
Furniture and fittings	15% reducing balance
Equipment	25% reducing balance

- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (j) Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets or financial liabilities:
- short term debtors (financial assets) are measured at transaction price.
 - short term creditors (financial liabilities) are measured at transaction price.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

- (k) The charity has adequate resources to continue in operational existence for the foreseeable future and therefore the financial statements have been prepared on an ongoing basis.

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Notes to the Financial Statements for the year ended 5 April 2025**1.3 Significant judgements and estimates**

The significant judgments and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets. Further details regarding these points are included within the accounting policies.

2. Donations

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
General donations	1,241		1,241	480
	1,241	-	1,241	480

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Core work of the Castlegate Centre				
Essex County Council (LSC)	85,218		85,218	84,551
Penderels Trust	23,104		23,104	19,734
Independent Living	13,061		13,061	21,422
Income from Clients	17,159		17,159	14,030
	138,542	-	138,542	139,737

Notes to the Financial Statements for the year ended 5 April 2025

4. Total resources expended

	Castlegate Centre	Administration	2025 Total	2024 Total
	£	£	£	£
Staff costs	96,407		96,407	91,387
Pensions	1,649		1,649	1,919
Training	2,090	-	2,090	954
Activities craft supplies/Christmas	24,241	-	24,241	18,382
Premises costs	8,749	-	8,749	8,364
Insurance	4,070	-	4,070	3,962
Telephone/IT	1,192	-	1,192	1,408
Professional fees	946		946	850
Independent examiner's fee		2,640	2,640	2,820
Travel			-	483
Miscellaneous	621	-	621	402
Depreciation	166	-	166	367
	<u>140,131</u>	<u>2,640</u>	<u>142,771</u>	<u>131,298</u>

No trustee, or person related or connected by business to them, has received any remuneration or reimbursement of expenses from Scope in Colchester and Tendring during the year.

5. Net incoming resources for the year

This is stated after charging:

		2025	2024
		£	£
Depreciation	Current year	166	367
		<u>166</u>	<u>367</u>

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Staff costs

Staff costs in the year are analysed as follows:

	2025	20243
	£	£
Wages and salaries	96,407	91,387
National Insurance	-	-
	<u>96,407</u>	<u>91,387</u>

The average number of employees in the year was 11 (2024: 11).

There were no "higher paid" employees during the year.

SCOPE IN COLCHESTER AND TENDRING
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Notes to the Financial Statements
for the year ended 5 April 2025

8. Tangible Assets

	Freehold Property £	Freehold Improvements £	Furniture and Fittings £	Equipment £	Total £
Cost					
At 6 April 2024	74,300	69,476	14,480	37,144	195,400
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2025	74,300	69,476	14,480	37,144	195,400
Depreciation					
At 6 April 2024	-	69,476	13,590	36,791	119,857
Charged in the period	-	-	109	57	166
Disposals	-	-	-	-	-
At 5 April 2025	-	69,476	13,699	36,848	120,023
Net book value					
At 5 April 2025	74,300	-	781	296	75,377
At 5 April 2024	74,300	-	890	353	75,543

9. Investment

The investment consists of £10,000 National Savings and Investment Income Bonds, the rate of interest on which is variable. The Income Bonds are redeemable at par by giving six week's notice.

10. Debtors

	2025 £	2024 £
Prepayments and accrued interest	1,362	1,344
Other debtors	14,208	15,168
	15,570	16,512

SCOPE IN COLCHESTER AND TENDRING
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**Notes forming part of the financial statements
for the year ended 5 April 2025**

11. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Creditors	986	1,065
Accruals	3,000	3,000
	<u>3,986</u>	<u>4,065</u>

12. Analysis of net assets between funds

	General Fund	Restricted Fund	Total
	£	£	£
Tangible fixed assets	85,377	-	85,377
Net current assets	29,179	-	29,179
	<u>114,556</u>	<u>-</u>	<u>114,556</u>

13. Statement of movements of funds

	Unrestricted Fund	Restricted Funds	Total
	£	Core Fund	£
	£	£	£
At 6 April 2024	117,415	-	117,415
Surplus/(Deficit) for the year	(2,859)	-	(2,859)
Transfers between funds	-	-	-
At 5 April 2025	<u>114,556</u>	<u>-</u>	<u>114,556</u>

14. Related parties

The charity is controlled by the board of trustees.

There have been no related party transactions during the year that require disclosure in the accounts.

SCOPE IN COLCHESTER AND TENDRING

England & Wales - Charity number 1051946

Accounts

Company Number: 3029312

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Registered Charity Number: 1051946

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

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INDEX TO FINANCIAL STATEMENTS

Year ended 5 April 2024

	Page
Legal and Administrative Information	2
Report of the Directors	3 - 4
Independent Examiner's Report	5
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Trustees

Mr M G Baker (Treasurer)

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Rev W R Sawtell (deceased November 2024)

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Xeinadin Colchester

2 Beacon End Courtyard

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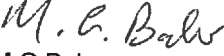
Members of the management committee, who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up. The total number of such guarantees at 5 April 2024 was 8.

REPORTING ACCOUNTANT

Katherine Richardson FCA CTA of Xeinadin Colchester, Accountants was appointed as the charitable company's independent examiner on 1 November 2006. The trustees intend to ask her to undertake the independent examination next year.

Approved by the management committee on the 13th day of December 2024
and signed on its behalf by:


M G Baker
Company Secretary

Independent examiner's report to the trustees of SCOPE in Colchester and Tendring ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



K A Richardson FCA CTA

Passmore Weeks and Richardson
A Xeinaadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date 13 December 2024

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

**Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 5 April 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Donations	2	480		480	500
Activities to further the charity's objects:					
Grants and contracts for provision of facilities for training and welfare	3	139,737		139,737	121,516
Interest receivable		113		113	50
Total incoming resources		140,330	-	140,330	122,066
Resources expended					
<i>Charitable expenditure</i>					
Core Centre Services		128,478		128,478	128,766
Administration		2,820		2,820	3,322
Total resources expended	4	131,298	-	131,298	132,088
Net incoming resources (deficit)		9,032	-	9,032	(10,022)
Transfers between funds				-	-
Net movement in funds		9,032		9,032	(10,022)
Total funds at 6 April 2023		108,383		108,383	118,405
Total funds at 5 April 2024	13	117,415	-	117,415	108,383

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Balance Sheet
as at 5 April 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	8		75,543		75,910
Investments	9		10,000		10,000
			<u>85,543</u>		<u>85,910</u>
Current assets					
Debtors	10	16,512		16,038	
Cash at bank and in hand		19,425		13,383	
			<u>35,937</u>		<u>29,421</u>
Less: Creditors - amounts falling due within one year	11	4,065		6,948	
Net Current Assets			<u>31,872</u>		<u>22,473</u>
Total Assets less Current Liabilities			<u>117,415</u>		<u>108,383</u>
Net Assets			<u>117,415</u>		<u>108,383</u>
Funds					
Unrestricted	12		117,415		108,383
Restricted	12		-		
Total Funds			<u>117,415</u>		<u>108,383</u>

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Balance Sheet (continued)

as at 5 April 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2024.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 13 December 2024 and were signed on its behalf by:



M G Baker
Director

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

**Notes forming part of the financial statements
for the year ended 5 April 2024****1 General information**

Scope in Colchester and Tendring is a private company limited by guarantee, without share capital, registered in England and Wales. The registered number and registered office can be found on the legal and administrative page.

2 Accounting Policies

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall administration are not sufficiently material to warrant apportionment to each activity.
- (g) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The freehold property is not depreciated as the trustees consider that the true value of the property exceeds the purchase price paid.

Capital expenditure on improvements to freehold property	4% on cost
Furniture and fittings	15% reducing balance
Equipment	25% reducing balance

- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (j) Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets or financial liabilities:
- short term debtors (financial assets) are measured at transaction price.
 - short term creditors (financial liabilities) are measured at transaction price.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

- (k) The charity has adequate resources to continue in operational existence for the foreseeable future and therefore the financial statements have been prepared on an ongoing basis.

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements for the year ended 5 April 2024

1.3 Significant judgements and estimates

The significant judgments and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets. Further details regarding these points are included within the accounting policies.

2. Donations

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
General donations	480		480	500
	<u>480</u>	-	<u>480</u>	<u>500</u>

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Core work of the Castlegate Centre				
Essex County Council (LSC)	84,551		84,551	70,215
Penderels Trust	19,734		19,734	22,595
Independent Living	21,422		21,422	14,820
Income from Clients	14,030		14,030	13,886
	<u>139,737</u>	-	<u>139,737</u>	<u>121,516</u>

Notes to the Financial Statements for the year ended 5 April 2024

4. Total resources expended

	Castlegate Centre	Administration	2024 Total	2023 Total
	£	£	£	£
Staff costs	91,387		91,387	88,237
Pensions	1,919		1,919	1,538
Training	954	-	954	396
Activities craft supplies/Christmas	18,382	-	18,382	21,942
Premises costs	8,364	-	8,364	7,204
Insurance	3,962	-	3,962	3,702
Telephone/IT	1,408	-	1,408	1,314
Professional fees	850		850	967
Independent examiner's fee		2,820	2,820	3,322
Travel	483		483	-
Miscellaneous	402	-	402	1,102
Depreciation	367	-	367	2,364
	<u>128,478</u>	<u>2,820</u>	<u>131,298</u>	<u>132,088</u>

No trustee, or person related or connected by business to them, has received any remuneration or reimbursement of expenses from Scope in Colchester and Tendring during the year.

5. Net incoming resources for the year

This is stated after charging:

		2024	2023
		£	£
Depreciation	Current year	367	2,364
		<u>367</u>	<u>2,364</u>

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Staff costs

Staff costs in the year are analysed as follows:

	2024	2023
	£	£
Wages and salaries	91,270	88,237
National Insurance	117	-
	<u>91,387</u>	<u>88,237</u>

The average number of employees in the year was 11 (2023: 11).

There were no "higher paid" employees during the year.

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements
for the year ended 5 April 2024

8. Tangible Assets

	Freehold Property £	Freehold Improvements £	Furniture and Fittings £	Equipment £	Total £
Cost					
At 6 April 2023	74,300	69,476	14,480	37,144	195,400
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2024	<u>74,300</u>	<u>69,476</u>	<u>14,480</u>	<u>37,144</u>	<u>195,400</u>
Depreciation					
At 6 April 2023	-	69,476	13,399	36,615	119,490
Charged in the period	-	-	191	176	367
Disposals	-	-	-	-	-
At 5 April 2024	<u>-</u>	<u>69,476</u>	<u>13,590</u>	<u>36,791</u>	<u>119,857</u>
Net book value					
At 5 April 2024	<u>74,300</u>	<u>-</u>	<u>890</u>	<u>353</u>	<u>75,543</u>
At 5 April 2023	<u>74,300</u>	<u>-</u>	<u>1,081</u>	<u>529</u>	<u>75,910</u>

9. Investment

The investment consists of £10,000 National Savings and Investment Income Bonds, the rate of interest on which is variable. The Income Bonds are redeemable at par by giving six week's notice.

10. Debtors

	2024 £	2023 £
Prepayments and accrued interest	1,344	1,275
Other debtors	15,168	14,763
	<u>16,512</u>	<u>16,038</u>

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

**Notes forming part of the financial statements
for the year ended 5 April 2024****11. Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Creditors	1,065	888
Accruals	3,000	6,060
	<u>4,065</u>	<u>6,948</u>

12. Analysis of net assets between funds

	General Fund	Restricted Fund	Total
	£	£	£
Tangible fixed assets	85,543	-	85,543
Net current assets	31,872	-	31,872
	<u>117,415</u>	<u>-</u>	<u>117,415</u>

13. Statement of movements of funds

	Unrestricted Fund	Restricted Funds		Total
	£	Core Fund		£
	£	£	£	£
At 6 April 2023	108,383			108,383
Surplus/(Deficit) for the year	9,032			9,032
Transfers between funds				-
At 5 April 2024	<u>117,415</u>	<u>-</u>	<u>-</u>	<u>117,415</u>

14. Related parties

The charity is controlled by the board of trustees.

There have been no related party transactions during the year that require disclosure in the accounts.

SCOPE IN COLCHESTER AND TENDRING

England & Wales - Charity number 1051946

Accounts

Company Number: 3029312

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Registered Charity Number: 1051946

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

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SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

INDEX TO FINANCIAL STATEMENTS

Year ended 5 April 2023

	Page
Legal and Administrative Information	2
Report of the Directors	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Balance Sheet	7-8
Notes to the Accounts	9-13

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number 3029312

Registered Charity Number 1051946

Registered Office

Castlegate Centre
George Street
Colchester
Essex CO1 1TS

Trustees

Mr M G Baker (Treasurer)
Mrs H Bohr
Mr A Rogers
Rev W R Sawtell

Company Secretary

Mr M G Baker

Reporting Accountant

Passmore Weeks & Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex CO3 0NU

Bankers

The Co-operative Bank plc
Albert Hall Buildings
High Street
Colchester
Essex CO1 1JW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Scope in Colchester and Tendring Limited, is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6th March 1995, as defined by the Companies Act 2006. It registered as a charity with the Charities' Commission on 12 January 1996. Membership of the charity is by invitation.

Recruitment and appointment of trustees

The board of trustees is co-opted, in such a way as to ensure a wide range of different professional backgrounds.

Induction and training of new trustees

New trustees undergo a period of training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process, the business plan and recent financial performance of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The main objective of the charity is to support and help people with cerebral palsy, or similar disability, and their carers.

Principal Activities

Its present main activity is the running of the Castlegate Centre. The Centre also serves as a venue for other activities organised for the benefit of people with disability and their carers.

The Castlegate Centre

This day-centre exists to serve the needs of people who, through their disability and situation, are in need of support, training and occupation that will improve their quality of life. The programmes that are pursued in the centre include living skills and personal health and beauty as well as more general educational subjects which are mainly craft, music or computer based. These programmes are adapted to each individual's need-profiles and the outcomes are that the individual client is better adapted to the social context in which they may be living. An important by-product of the centre's activities is the social interaction between clients as well as workers, creating a valuable alternative to isolation, especially for those living independently.

ACHIEVEMENT AND PERFORMANCE

Throughout the year the Centre has continued to provide an uninterrupted service to its users. There has been a great sense of community, friendship and fun and activities are tailored to the needs assessments and preferences of the users. The Centre works closely with Essex County Council who are highly supportive of the service that the Centre provides. The Centre Manager also works with users in their dealings with social services to ensure that they receive appropriate financial support. Clients are free to decide whether they attend the Centre and the fact that most are long term attendees and have formed strong relationships and friendships is evidence of the Centre's success and is a tribute to the dedication of the staff.

The trustees are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future.

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the funds not otherwise committed or invested in tangible assets held by the charity should be between 6 to 12 months of the resources expended on its core operation (the Castlegate Centre), which equates to between £50,000 and £95,000 in general funds. There is also a need to conserve depreciation capital to offset wear and tear to the building.

Funding

Funding comes primarily from supporters of those who attend the centre and those who attend the centre who are on independent supported living. The largest contributor in this way is Essex County Social Services.

Public benefit

In setting out the charity's objectives the management committee has given careful consideration to the charity commission's general guidance on public benefit. In doing so, the charity has complied with its duties in this area as set out in section 17 of the Charities Act 2011.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The trustees (who are also the directors of Scope in Colchester and Tendring for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Members of the management committee

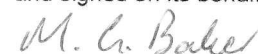
Members of the management committee, who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up. The total number of such guarantees at 5 April 2023 was 8.

REPORTING ACCOUNTANT

Katherine Richardson FCA CTA of Passmore Weeks & Richardson, Accountants was appointed as the charitable company's independent examiner on 1 November 2006. The trustees intend to ask her to undertake the independent examination next year.

Approved by the management committee on the 27th day of November 2023
and signed on its behalf by:



M G Baker
Company Secretary

Independent examiner's report to the trustees of SCOPE in Colchester and Tendring ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



K A Richardson FCA CTA

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date: 8 December 2023

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 5 April 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Donations	2	500		500	25
Activities to further the charity's objects:					
Grants and contracts for provision of facilities for training and welfare	3	121,516		121,516	110,238
Interest receivable		50		50	2
Total incoming resources		<u>122,066</u>	-	<u>122,066</u>	<u>110,265</u>
Resources expended					
<i>Charitable expenditure</i>					
Core Centre Services		128,766		128,766	123,714
Administration		3,322		3,322	2,710
Total resources expended	4	<u>132,088</u>	-	<u>132,088</u>	<u>126,424</u>
Net incoming resources (deficit)		(10,022)	-	(10,022)	(16,159)
Transfers between funds				-	-
Net movement in funds		(10,022)		(10,022)	(16,159)
Total funds at 6 April 2022		118,405		118,405	134,564
Total funds at 5 April 2023	13	<u>108,383</u>	-	<u>108,383</u>	<u>118,405</u>

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Balance Sheet
as at 5 April 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	8		75,910		78,274
Investments	9		10,000		10,000
			<u>85,910</u>		<u>88,274</u>
Current assets					
Debtors	10	16,038		9,148	
Cash at bank and in hand		13,383		24,655	
		<u>29,421</u>		<u>33,803</u>	
Less: Creditors - amounts falling due within one year	11	6,948		3,672	
			<u>22,473</u>		<u>30,131</u>
Net Current Assets			<u>108,383</u>		<u>118,405</u>
Total Assets less Current Liabilities			<u>108,383</u>		<u>118,405</u>
Net Assets			<u>108,383</u>		<u>118,405</u>
Funds					
Unrestricted	12		108,383		118,405
Restricted	12		-		-
Total Funds			<u>108,383</u>		<u>118,405</u>

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

**Balance Sheet (continued)
as at 5 April 2023**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

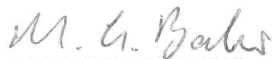
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 27/4/23 and were signed on its behalf by:



M G Baker
Director

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

**Notes forming part of the financial statements
for the year ended 5 April 2023**

1.1 General information

Scope in Colchester and Tendring is a private company limited by guarantee, without share capital, registered in England and Wales. The registered number and registered office can be found on the legal and administrative page.

2 Accounting Policies

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall administration are not sufficiently material to warrant apportionment to each activity.
- (g) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The freehold property is not depreciated as the trustees consider that the true value of the property exceeds the purchase price paid.

Capital expenditure on improvements to freehold property	4% on cost
Furniture and fittings	15% reducing balance
Equipment	25% reducing balance

- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (j) Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets or financial liabilities:
- short term debtors (financial assets) are measured at transaction price.
 - short term creditors (financial liabilities) are measured at transaction price.
- The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.
- (k) The charity has adequate resources to continue in operational existence for the foreseeable future and therefore the financial statements have been prepared on an ongoing basis.

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements for the year ended 5 April 2023

1.3 Significant judgements and estimates

The significant judgments and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets. Further details regarding these points are included within the accounting policies.

2. Donations

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
General donations	500		500	25
	<u>500</u>	<u>-</u>	<u>500</u>	<u>25</u>

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Core work of the Castlegate Centre				
Essex County Council (LSC)	70,215		70,215	55,024
Essex P.A.S.S.	22,595		22,595	27,867
Independent Living	14,820		14,820	12,093
Income from Clients	13,886		13,886	10,280
Furlough Grant			-	4,974
	<u>121,516</u>	<u>-</u>	<u>121,516</u>	<u>110,238</u>

Notes to the Financial Statements for the year ended 5 April 2023

4. Total resources expended

	Castlegate Centre £	Administration £	2023 Total £	2022 Total £
Staff costs	88,237		88,237	86,155
Pensions	1,538		1,538	1,242
Training	396	-	396	760
Activities craft supplies/Christmas	21,942	-	21,942	18,702
Premises costs	7,204	-	7,204	5,501
Insurance	3,702	-	3,702	3,442
Telephone/IT	1,314	-	1,314	1,328
Professional fees	967		967	901
Independent examiner's fee		3,322	3,322	2,710
Travel			-	950
Miscellaneous	1,102	-	1,102	1,306
Depreciation	2,364	-	2,364	3,427
	<u>128,766</u>	<u>3,322</u>	<u>132,088</u>	<u>126,424</u>

No trustee, or person related or connected by business to them, has received any remuneration or reimbursement of expenses from Scope in Colchester and Tendring during the year.

5. Net incoming resources for the year

This is stated after charging:

		2023 £	2022 £
Depreciation	Current year	2,364	3,427
		<u>2,364</u>	<u>3,427</u>

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Staff costs

Staff costs in the year are analysed as follows:

	2023 £	2022 £
Wages and salaries	88,237	86,155
National Insurance	-	-
	<u>88,237</u>	<u>86,155</u>

The average number of employees in the year was 11 (2022: 12).

There were no "higher paid" employees during the year.

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements
for the year ended 5 April 2023

8. Tangible Assets

	Freehold Property £	Freehold Improvements £	Furniture and Fittings £	Equipment £	Total £
Cost					
At 6 April 2022	74,300	69,476	14,480	37,144	195,400
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2023	<u>74,300</u>	<u>69,476</u>	<u>14,480</u>	<u>37,144</u>	<u>195,400</u>
Depreciation					
At 6 April 2022	-	67,478	13,209	36,439	117,126
Charged in the period	-	1,998	190	176	2,364
Disposals	-	-	-	-	-
At 5 April 2023	<u>-</u>	<u>69,476</u>	<u>13,399</u>	<u>36,615</u>	<u>119,490</u>
Net book value					
At 5 April 2023	<u>74,300</u>	<u>-</u>	<u>1,081</u>	<u>529</u>	<u>75,910</u>
At 5 April 2022	<u>74,300</u>	<u>1,998</u>	<u>1,271</u>	<u>705</u>	<u>78,274</u>

9. Investment

The investment consists of £10,000 National Savings and Investment Income Bonds, the rate of interest on which is variable. The Income Bonds are redeemable at par by giving six week's notice.

10. Debtors

	2023 £	2022 £
Prepayments and accrued interest	1,275	1,152
Other debtors	14,763	7,996
	<u>16,038</u>	<u>9,148</u>

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes forming part of the financial statements
for the year ended 5 April 2023

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Creditors	888	1,082
Accruals	6,060	2,590
	6,948	3,672
	6,948	3,672

12. Analysis of net assets between funds

	General Fund £	Restricted Fund £	Total £
Tangible fixed assets	85,910	-	85,910
Net current assets	22,473	-	22,473
	108,383	-	108,383
	108,383	-	108,383

13. Statement of movements of funds

	Unrestricted Fund £	Restricted Funds Core Fund £	Total £
At 6 April 2022	118,405		118,405
Surplus/(Deficit) for the year	(10,022)		(10,022)
Transfers between funds			-
At 5 April 2023	108,383	-	108,383
	108,383	-	108,383

14. Related parties

The charity is controlled by the board of trustees.

There have been no related party transactions during the year that require disclosure in the accounts.

Independent examiner's report to the trustees of SCOPE in Colchester and Tendring ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



K A Richardson FCA CTA

Passmore Weeks and Richardson
A Xeinaid Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date: 8 December 2023

SCOPE IN COLCHESTER AND TENDRING

England & Wales - Charity number 1051946

Accounts

Company Number: 3029312

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Registered Charity Number: 1051946

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

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SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

INDEX TO FINANCIAL STATEMENTS

Year ended 5 April 2022

	Page
Legal and Administrative Information	2
Report of the Directors	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Balance Sheet	7-8
Notes to the Accounts	9-13

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number 3029312

Registered Charity Number 1051946

Registered Office

Castlegate Centre

George Street

Colchester

Essex CO1 1TS

Trustees

Mr M G Baker (Treasurer)

Mrs H Bohr

Mr A Rogers

Rev W R Sawtell

Company Secretary

Mr M G Baker

Reporting Accountant

Passmore Weeks & Richardson

A Xeinadin Company

2 Beacon End Courtyard

London Road

Stanway

Colchester

Essex CO3 0NU

Bankers

The Co-operative Bank plc

Albert Hall Buildings

High Street

Colchester

Essex CO1 1JW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Scope in Colchester and Tendring Limited, is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6th March 1995, as defined by the Companies Act 2006. It registered as a charity with the Charities' Commission on 12 January 1996. Membership of the charity is by invitation.

Recruitment and appointment of trustees

The board of trustees is co-opted, in such a way as to ensure a wide range of different professional backgrounds.

Induction and training of new trustees

New trustees undergo a period of training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process, the business plan and recent financial performance of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The main objective of the charity is to support and help people with cerebral palsy, or similar disability, and their carers.

Principal Activities

Its present main activity is the running of the Castlegate Centre. The Centre also serves as a venue for other activities organised for the benefit of people with disability and their carers.

The Castlegate Centre

This day-centre exists to serve the needs of people who, through their disability and situation, are in need of support, training and occupation that will improve their quality of life. The programmes that are pursued in the centre include living skills and personal health and beauty as well as more general educational subjects which are mainly craft, music or computer based. These programmes are adapted to each individual's need-profiles and the outcomes are that the individual client is better adapted to the social context in which they may be living. An important by-product of the centre's activities is the social interaction between clients as well as workers, creating a valuable alternative to isolation, especially for those living independently.

ACHIEVEMENT AND PERFORMANCE

With the easing of Covid restrictions the Centre has been able to resume close to normal activities. The Centre recommenced working with clients to involve them in their preferred activities, which are compatible with their individual needs assessments. Clients are free to decide whether they attend the Centre and the fact that most are long term attendees and have formed strong relationships and friendships is evidence of the Centre's success and a tribute to the dedication of the staff.

The trustees are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future.

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the funds not otherwise committed or invested in tangible assets held by the charity should be between 6 to 12 months of the resources expended on its core operation (the Castlegate Centre), which equates to between £50,000 and £95,000 in general funds. There is also a need to conserve depreciation capital to offset wear and tear to the building.

Funding

Funding comes primarily from supporters of those who attend the centre and those who attend the centre who are on independent supported living. The largest contributor in this way is Essex County Social Services.

Public benefit

In setting out the charity's objectives the management committee has given careful consideration to the charity commission's general guidance on public benefit. In doing so, the charity has complied with its duties in this area as set out in section 17 of the Charities Act 2011.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The trustees (who are also the directors of Scope in Colchester and Tendring for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Members of the management committee

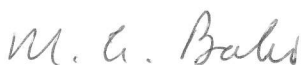
Members of the management committee, who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up. The total number of such guarantees at 5 April 2021 was 8.

REPORTING ACCOUNTANT

Katherine Richardson FCA CTA of Passmore Weeks & Richardson, Accountants was appointed as the charitable company's independent examiner on 1 November 2006. The trustees intend to ask her to undertake the independent examination next year.

Approved by the management committee on the 21st day of March 2022 and signed on its behalf by:



M G Baker
Company Secretary

Independent examiner's report to the trustees of SCOPE in Colchester and Tendring ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



K A Richardson FCA CTA
Passmore Weeks and Richardson
A Xeinafin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date: 23 March 2023

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

6

**Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 5 April 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Donations	2	25		25	2,000
Activities to further the charity's objects: Grants and contracts for provision of facilities for training and welfare	3	110,238		110,238	150,256
Interest receivable		2		2	13
Total incoming resources		<u>110,265</u>	<u>-</u>	<u>110,265</u>	<u>152,269</u>
Resources expended					
<i>Charitable expenditure</i>					
Core Centre Services		123,714		123,714	135,058
Administration		2,710		2,710	2,670
Total resources expended	4	<u>126,424</u>	<u>-</u>	<u>126,424</u>	<u>137,728</u>
Net incoming resources (deficit)		(16,159)	-	(16,159)	14,541
Transfers between funds				-	-
Net movement in funds		(16,159)		(16,159)	14,541
Total funds at 6 April 2021		134,564		134,564	120,023
Total funds at 5 April 2022.	13	<u>118,405</u>	<u>-</u>	<u>118,405</u>	<u>134,564</u>

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Balance Sheet
as at 5 April 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	8		78,274		81,701
Investments	9		10,000		10,000
			<u>88,274</u>		<u>91,701</u>
Current assets					
Debtors	10	9,148		9,247	
Cash at bank and in hand		24,655		39,713	
			<u>33,803</u>	<u>48,960</u>	
Less: Creditors - amounts falling due within one year	11	3,672		6,097	
Net Current Assets			<u>30,131</u>		<u>42,863</u>
Total Assets less Current Liabilities			<u>118,405</u>		<u>134,564</u>
Net Assets			<u>118,405</u>		<u>134,564</u>
Funds					
Unrestricted	12		118,405		134,564
Restricted	12		-		-
Total Funds			<u>118,405</u>		<u>134,564</u>

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

**Balance Sheet (continued)
as at 5 April 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2022.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 21/3/22 and were signed on its behalf by:



M G Baker
Director

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

**Notes forming part of the financial statements
for the year ended 5 April 2022****1.1 General information**

Scope in Colchester and Tendring is a private company limited by guarantee, without share capital, registered in England and Wales. The registered number and registered office can be found on the legal and administrative page.

2 Accounting Policies

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall administration are not sufficiently material to warrant apportionment to each activity.
- (g) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The freehold property is not depreciated as the trustees consider that the true value of the property exceeds the purchase price paid.

Capital expenditure on improvements to freehold property	4% on cost
Furniture and fittings	15% reducing balance
Equipment	25% reducing balance

- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (j) Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets or financial liabilities:
- short term debtors (financial assets) are measured at transaction price.
 - short term creditors (financial liabilities) are measured at transaction price.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

- (k) The charity has adequate resources to continue in operational existence for the foreseeable future and therefore the financial statements have been prepared on an ongoing basis.

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements for the year ended 5 April 2022

1.3 Significant judgements and estimates

The significant judgments and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets. Further details regarding these points are included within the accounting policies.

2. Donations

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
General donations	25		25	2,000
	<u>25</u>	<u>-</u>	<u>25</u>	<u>-</u>

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Core work of the Castlegate Centre				
Essex County Council (LSC)	55,024		55,024	75,936
Essex P.A.S.S.	27,867		27,867	16,083
Independent Living	12,093		12,093	7,561
Income from Clients	10,280		10,280	4,860
Infection Control Grant - ECC			-	14,202
Furlough Grant	4,974		4,974	31,614
	<u>110,238</u>	<u>-</u>	<u>110,238</u>	<u>150,256</u>

Notes to the Financial Statements for the year ended 5 April 2022

4. Total resources expended

	Castlegate Centre	Administration	2022 Total	2021 Total
	£	£	£	£
Staff costs	86,155		86,155	96,987
Pensions	1,242		1,242	319
Training	760	-	760	771
Activities craft supplies/Christmas	18,702	-	18,702	17,898
Premises costs	5,501	-	5,501	5,484
Insurance	3,442	-	3,442	3,519
Telephone/IT	1,328	-	1,328	1,404
Professional fees	901		901	202
Independent examiner's fee		2,710	2,710	2,670
Restoration costs	-		-	2,010
Travel	950		950	2,100
Miscellaneous	1,306	-	1,306	975
Depreciation	3,427	-	3,427	3,389
	<u>123,714</u>	<u>2,710</u>	<u>126,424</u>	<u>137,728</u>

No trustee, or person related or connected by business to them, has received any remuneration or reimbursement of expenses from Scope in Colchester and Tendring during the year.

5. Net incoming resources for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation Current year	3,427	3,389
	<u>3,427</u>	<u>3,389</u>

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Staff costs

Staff costs in the year are analysed as follows:

	2022	2021
	£	£
Wages and salaries	86,155	96,686
National Insurance	-	301
	<u>86,155</u>	<u>96,987</u>

The average number of employees in the year was 12 (2021: 13).

There were no "higher paid" employees during the year.

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements
for the year ended 5 April 2022

8. Tangible Assets

	Freehold Property £	Freehold Improvements £	Furniture and Fittings £	Equipment £	Total £
Cost					
At 6 April 2021	74,300	69,476	14,480	37,144	195,400
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2022	74,300	69,476	14,480	37,144	195,400
Depreciation					
At 6 April 2021	-	64,699	12,796	36,204	113,699
Charged in the period	-	2,779	413	235	3,427
Disposals	-	-	-	-	-
At 5 April 2022	-	67,478	13,209	36,439	117,126
Net book value					
At 5 April 2022	74,300	1,998	1,271	705	78,274
At 5 April 2021	74,300	4,777	1,684	940	81,701

9. Investment

The investment consists of £10,000 National Savings and Investment Income Bonds, the rate of interest on which is variable. The Income Bonds are redeemable at par by giving six week's notice.

10. Debtors

	2022 £	2021 £
Prepayments and accrued interest	1,152	1,139
Other debtors	7,996	8,108
	9,148	9,247

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes forming part of the financial statements
for the year ended 5 April 2022

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Creditors	1,082	1,387
Accruals	2,590	4,710
	<u>3,672</u>	<u>6,097</u>

12. Analysis of net assets between funds

	General Fund £	Restricted Fund £	Total £
Tangible fixed assets	88,274	-	88,274
Net current assets	30,131	-	30,131
	<u>118,405</u>	<u>-</u>	<u>118,405</u>

13. Statement of movements of funds

	Unrestricted Fund £	Restricted Funds Core Fund £	Total £
At 6 April 2021	134,564		134,564
Surplus/(Deficit) for the year	(16,159)		(16,159)
Transfers between funds			-
At 5 April 2022	<u>118,405</u>	<u>-</u>	<u>118,405</u>

14. Related parties

The charity is controlled by the board of trustees.

There have been no related party transactions during the year that require disclosure in the accounts.

SCOPE IN COLCHESTER AND TENDRING

England & Wales - Charity number 1051946

Accounts

Company Number: 3029312

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Registered Charity Number: 1051946

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

scope

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

INDEX TO FINANCIAL STATEMENTS

Year ended 5 April 2021

	Page
Legal and Administrative Information	2
Report of the Directors	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Balance Sheet	7-8
Notes to the Accounts	9-13

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number 3029312

Registered Charity Number 1051946

Registered Office

Castlegate Centre

George Street

Colchester

Essex CO1 1TS

Trustees

Mr M G Baker (Treasurer)

Mrs H Bohr

Mr A Rogers

Rev W R Sawtell

Company Secretary

Mr M G Baker

Reporting Accountant

Passmore Weeks & Richardson

2 Beacon End Courtyard

London Road

Stanway

Colchester

Essex CO3 0NU

Bankers

The Co-operative Bank plc

Albert Hall Buildings

High Street

Colchester

Essex CO1 1JW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope in Colchester and Tendring Limited, is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6th March 1995, as defined by the Companies Act 2006. It registered as a charity with the Charities' Commission on 12 January 1996. Membership of the charity is by invitation.

Recruitment and appointment of trustees

The board of trustees is co-opted, in such a way as to ensure a wide range of different professional backgrounds.

Induction and training of new trustees

New trustees undergo a period of training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process, the business plan and recent financial performance of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to support and help people with cerebral palsy, or similar disability, and their carers.

Principal Activities

Its present main activity is the running of the Castlegate Centre. The Centre also serves as a venue for other activities organised for the benefit of people with disability and their carers.

The Castlegate Centre

This day-centre exists to serve the needs of people who, through their disability and situation, are in need of support, training and occupation that will improve their quality of life. The programmes that are pursued in the centre include living skills and personal health and beauty as well as more general educational subjects which are mainly craft, music or computer based. These programmes are adapted to each individual's need-profiles and the outcomes are that the individual client is better adapted to the social context in which they may be living. An important by-product of the centre's activities is the social interaction between clients as well as workers, creating a valuable alternative to isolation, especially for those living independently.

ACHIEVEMENT AND PERFORMANCE

The Centre's activities have been severely hampered by Covid 19 and the resultant Government regulations. The Centre was closed for several months and most staff furloughed. The Manager and assistant manager maintained daily contact with the clients. The Infection Control Grant established by Essex County Council enabled equipment and facilities to be provided to clients for them to maintain contact with the centre and enjoy home-based activities. In normal circumstances, clients are involved in planning their individual choices of activity which is compatible with their individual needs assessments. Clients are free to decide whether they attend the Centre and the fact that most are long term attendees and have formed strong relationships and friendships is evidence of the Centre's success and a tribute to the dedication of the staff.

The trustees are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future.

FINANCIAL REVIEW

Reserves policy

The management committee have established a policy whereby the funds not otherwise committed or invested in tangible assets held by the charity should be between 6 to 12 months of the resources expended on its core operation (the Castlegate Centre), which equates to between £50,000 and £95,000 in general funds. There is also a need to conserve depreciation capital to offset wear and tear to the building.

Funding

Funding comes primarily from supporters of those who attend the centre and those who attend the centre who are on independent supported living. The largest contributor in this way is Essex County Social Services.

Public benefit

In setting out the charity's objectives the management committee has given careful consideration to the charity commission's general guidance on public benefit. In doing so, the charity has complied with its duties in this area as set out in section 17 of the Charities Act 2011.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The trustees (who are also the directors of Scope in Colchester and Tendring for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Members of the management committee

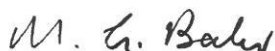
Members of the management committee, who are directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 2.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up. The total number of such guarantees at 5 April 2021 was 8.

REPORTING ACCOUNTANT

Katherine Richardson FCA CTA of Passmore Weeks & Richardson, Chartered Accountants was appointed as the charitable company's independent examiner on 1 November 2006. The trustees intend to ask her to undertake the independent examination next year.

Approved by the management committee on the 10th day of March 2022 and signed on its behalf by:



M G Baker
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOPE IN COLCHESTER AND TENDRING ("THE COMPANY")

I report to the charity trustees (who are also directors' for the purpose of company law) on my examination of the accounts of the charitable company for the year ended 5 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

K A Richardson FCA CTA
Passmore Weeks & Richardson
Chartered Accountants
2 Beacon End Courtyard
Stanway
Colchester
CO3 0NU



Date: 16/03/22.....

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 5 April 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Donations	2	2,000		2,000	1,138
Activities to further the charity's objects:					
Grants and contracts for provision of facilities for training and welfare	3	150,256		150,256	96,415
Interest receivable		13		13	15
Total incoming resources		152,269	-	152,269	97,568
Resources expended					
<i>Charitable expenditure</i>					
Core Centre Services		135,058		135,058	126,588
Administration		2,670		2,670	5,745
Total resources expended	4	137,728	-	137,728	132,333
Net incoming resources (deficit)		14,541	-	14,541	(34,765)
Transfers between funds				-	-
Net movement in funds		14,541		14,541	(34,765)
Total funds at 6 April 2020		120,023		120,023	154,788
Total funds at 5 April 2021	13	134,564	-	134,564	120,023

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Balance Sheet
as at 5 April 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	8		81,701		85,090
Investments	9		10,000		10,000
			<u>91,701</u>		<u>95,090</u>
Current assets					
Debtors	10	9,247		10,995	
Cash at bank and in hand		39,713		17,867	
		<u>48,960</u>		<u>28,862</u>	
Less: Creditors - amounts falling due within one year	11	6,097		3,929	
Net Current Assets			<u>42,863</u>		<u>24,933</u>
Total Assets less Current Liabilities			<u>134,564</u>		<u>120,023</u>
Net Assets			<u>134,564</u>		<u>120,023</u>
Funds					
Unrestricted	12		134,564		120,023
Restricted	12		-		-
Total Funds			<u>134,564</u>		<u>120,023</u>

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Balance Sheet (continued)

as at 5 April 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 10/3/22 and were signed on its behalf by:



M G Baker
Director

The notes on pages 9 to 13 form part of these accounts

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Notes forming part of the financial statements for the year ended 5 April 2021

1.1 General information

Scope in Colchester and Tendring is a private company limited by guarantee, without share capital, registered in England and Wales. The registered number and registered office can be found on the legal and administrative page.

2 Accounting Policies

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity. The costs of overall administration are not sufficiently material to warrant apportionment to each activity.
- (g) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The freehold property is not depreciated as the trustees consider that the true value of the property exceeds the purchase price paid.

Capital expenditure on improvements to freehold property	4% on cost
Furniture and fittings	15% reducing balance
Equipment	25% reducing balance

- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- (j) Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets or financial liabilities:
- short term debtors (financial assets) are measured at transaction price.
 - short term creditors (financial liabilities) are measured at transaction price.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

- (k) The charity has adequate resources to continue in operational existence for the foreseeable future and therefore the financial statements have been prepared on an ongoing basis.

SCOPE IN COLCHESTER AND TENDRING

(a company limited by guarantee)

Notes to the Financial Statements for the year ended 5 April 2021**1.3 Significant judgements and estimates**

The significant judgments and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets. Further details regarding these points are included within the accounting policies.

2. Donations

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
General donations for: Castlegate Centre	2,000		2,000	1,138
	<u>2,000</u>	-	<u>2,000</u>	<u>1,138</u>

3. Incoming resources from activities to further the charity's objectives

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Core work of the Castlegate Centre				
Essex County Council (LSC)	75,936		75,936	49,071
Essex P.A.S.S.	16,083		16,083	12,203
Independent Living	7,561		7,561	22,533
Income from Clients	4,860		4,860	12,608
Infection Control Grant - ECC	14,202		14,202	-
Furlough Grant	31,614		31,614	-
	<u>150,256</u>	-	<u>150,256</u>	<u>96,415</u>

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements for the year ended 5 April 2021

4. Total resources expended

	Castlegate Centre £	Administration £	2021 Total £	2020 Total £
Staff costs	96,987		96,987	92,589
Pensions	319		319	-
Training	771	-	771	1,259
Activities craft supplies/Christmas	17,898	-	17,898	18,682
Premises costs	5,484	-	5,484	5,474
Insurance	3,519	-	3,519	2,971
Telephone/IT	1,404	-	1,404	1,365
Professional fees	202		202	1,555
Independent examiner's fee		2,670	2,670	2,170
Restoration costs	2,010		2,010	2,020
Travel	2,100		2,100	
Miscellaneous	975	-	975	773
Depreciation	3,389	-	3,389	3,475
	<u>135,058</u>	<u>2,670</u>	<u>137,728</u>	<u>132,333</u>

No trustee, or person related or connected by business to them, has received any remuneration or reimbursement of expenses from Scope in Colchester and Tendring during the year.

5. Net incoming resources for the year

This is stated after charging:

		2021 £	2020 £
Depreciation	Current year	3,389	3,475
		<u>3,389</u>	<u>3,475</u>

6. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

7. Staff costs

Staff costs in the year are analysed as follows:

	2021 £	2020 £
Wages and salaries	96,686	92,040
National Insurance	301	549
	<u>96,987</u>	<u>92,589</u>

The average number of employees in the year was 13 (2020: 12).

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes to the Financial Statements
for the year ended 5 April 2021

8. Tangible Assets

	Freehold Property £	Freehold Improvements £	Furniture and Fittings £	Equipment £	Total £
Cost					
At 6 April 2020	74,300	69,476	14,480	37,144	195,400
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 5 April 2021	74,300	69,476	14,480	37,144	195,400
Depreciation					
At 6 April 2020	-	61,920	12,499	35,891	110,310
Charged in the period	-	2,779	297	313	3,389
Disposals	-	-	-	-	-
At 5 April 2021	-	64,699	12,796	36,204	113,699
Net book value					
At 5 April 2021	74,300	4,777	1,684	940	81,701
At 5 April 2020	74,300	7,556	1,981	1,253	85,090

9. Investment

The investment consists of £10,000 National Savings and Investment Income Bonds, the rate of interest on which is variable. The Income Bonds are redeemable at par by giving six week's notice.

10. Debtors

	2021 £	2020 £
Prepayments and accrued interest	1,139	1,240
Other debtors	8,108	9,755
	9,247	10,995

SCOPE IN COLCHESTER AND TENDRING
(a company limited by guarantee)

Notes forming part of the financial statements
for the year ended 5 April 2021

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Creditors	1,387	1,889
Accruals	4,710	2,040
	<u>6,097</u>	<u>3,929</u>

12. Analysis of net assets between funds

	General Fund £	Restricted Fund £	Total £
Tangible fixed assets	91,701	-	91,701
Net current assets	42,863	-	42,863
	<u>134,564</u>	<u>-</u>	<u>134,564</u>

13. Statement of movements of funds

	Unrestricted Fund £	Restricted Funds Core Fund £	Total £
At 6 April 2020	120,023		120,023
Surplus/(Deficit) for the year	14,541		14,541
Transfers between funds			-
At 5 April 2021	<u>134,564</u>	<u>-</u>	<u>134,564</u>

14. Related parties

The charity is controlled by the board of trustees.

There have been no related party transactions during the year that require disclosure in the accounts.