

THE AUTUMN CENTRE

Charity number 1066579

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**



***Community
Accounts Service***

THE AUTUMN CENTRE

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THE AUTUMN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Trustees

G Scott,
W Bates
M Silk
S Last
C Walker
S Huggins
M Bath
J Bath

Contact Address & c/o

1 Osbournes Court
Victoria Court
Brightlingsea
Essex
CO7 0EB

The charity is incorporated in England and Wales

Charity Registration Number

1066579

Independent Examiner

Community360
Winsley's House
High Street
Colchester
Essex, CO1 1UG

THE AUTUMN CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

Chairs Report

The year to March 2022 was a year of consolidation after the trials of the previous year when the charity's recovery from the precarious position in which it found itself took centre stage. The greatly improved position at the start of 2021-2022 still needed the close attention of the Trustees, however, to ensure that the recovery continued without alarms.

The position was not helped by in our inability to operate lunch clubs in the first six months of this year due to Covid rules. When we were able to recommence the lunches from mid-September it was pleasing to note that the numbers were immediately back to pre-Covid levels, showing how much the absence of the lunches had impacted on the local community. Indeed, we provided almost 1,200 meals to local people in the six months we were able to operate.

The shop was able to open for the full year, albeit with restrictions, and the level of sales increased considerably from that of the previous year.

In my comments in the 2020-2021 accounts, I set out plans to build on the recovery started in that year and I am happy to report that those plans have resulted in the increased fundraising income hoped for. In particular the purple money collection tins that many local businesses, large and small, agreed to have on their counters raised almost £1,500 and the submission of donated books, CDs and DVDs to Ziffit and Music Magpie brought in a further £1,100, this on top of monthly sales outside the shop which brought in up to £100 a month. Two car boot sales raised a further £500 and a sale of Christmas decorations in November raised over £1,000.

Other income included donations of £3,000 and grant income of just over £10,000 included a Covid grant from Tendring District Council of £7,000.

I must include a word of thanks to our landlords who financed the installation of new heaters in the shop and office during the year and have kept the rent at £1,500 per quarter throughout the year.

At a trustee meeting in November 2021, it was agreed that the name of the charity should be changed from a rather cumbersome "Family Support Brightlingsea T/A The Autumn Centre" to simply "The Autumn Centre" and this was duly approved by The Charity Commission.

As always, we continue to look for volunteers, trustees and, of course, donations ranging from books and foreign currency to walkers and wheelchairs. All are gratefully received.

Overall, 2021-2022 has been a successful year, though not without its problems, and we now have a sound basis on which to build for the future.

THE AUTUMN CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

Our purpose and activities

Our purpose is to run two luncheon clubs for the communication of Alresford and Brightlingsea. The luncheon clubs provide especially for the isolated, elderly and disabled. We have a weekly raffle at both of these events. We also have a charity shop for the purpose of raising funds to supplement the costs of the luncheon clubs. The shop sells disability aids and equipment at low cost.

Achievements and performance

We have increased our fundraising income as outlined above. When we were allowed to restart the luncheon clubs' attendance was quickly back to earlier levels. The shop achieved increased sales over the previous year. Our financial position improved strongly giving us a solid base with which to move forward.

Financial review

As at 1st April 2021 our total cash balances were:

(Including 1 A/c £17,028.84)	£21,201.52
100 Club	£466.04
Transport A/c	£303.94
Reserve A/c	£4,170.66

As at 31st March 2022 our total cash balances were:

(Including 1 A/c £21,016.02)	£21,531.48
100 Club	£6.00
Transport A/c	£6,042.44
Reserve A/c	£4,171.06

Investment powers policy

N/A

Reserves policy and going concern

The charity does not have a reserves policy although it is our intention to introduce one.

We do have sufficient balances in our accounts to cover contingencies.

The reserve policy, when introduced will be reviewed and updated on an annual basis and reported at the AGM.

Plan for the future of The Autumn Centre

To consolidate our financial position through increased fundraising and applying for grants where available. To increase our shop sales, reviewing stock regularly to cater for demand.

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

Risk management

Mini bus drivers are fully trained in the use of the tail lift and side doors and in helping the escorts in handling clients on and off the mini buses.

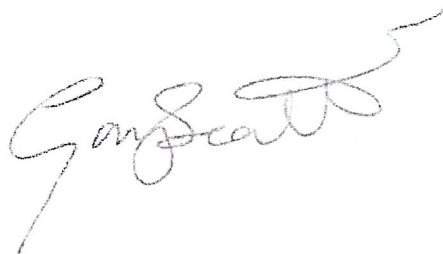
Escorts are fully trained in the handling of clients and helping them safely into their wheelchairs and on / off the mini buses.

A fully qualified carer is responsible for the care of the clients, helping with toileting, cutting of food, removing outdoor clothing and seating at the meal tables. She is also qualified in First Aid.

Cooks are fully qualified in all aspects of catering including health and hygiene and the management of the kitchen staff.

In the charity shop and the office the Administrator ensures there is safe entry and adequate space for manoeuvrability of the staff.

By order of the board of trustees



G Scott - Chair

2nd October 2023
Date

THE AUTUMN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of The Autumn Centre for the year ended 31 March 2022 which are set on pages 6 to 11.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act)) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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

I have 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex

Date 16/10/23

THE AUTUMN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior period Total Funds 2021 £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	3,005	-	3,005	6,256
Charitable activities	3	45,996	-	45,996	25,351
Fundraising income	4	3,839	-	3,839	1,041
Investment income	5	-	-	-	2
Total incoming resources		52,840	-	52,840	32,650
Resources expended					
Costs of charitable activities	6	37,476	-	37,476	20,558
Total resources expended		37,476	-	37,476	20,558
Net income/(expense) for the year		15,364	-	15,364	12,092
Prior year adjustment		7,906	-	7,906	-
Transfers between funds		2,532	(2,532)	-	-
Net movement in funds		25,802	(2,532)	23,270	12,092
Reconciliation of funds					
Total Funds B/Fwd		14,622	4,499	19,121	7,029
Total Funds C/Fwd		40,424	1,967	42,391	19,121

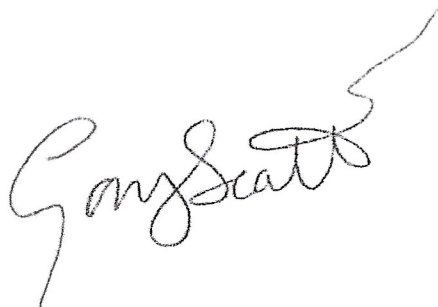
All of the charity's activities derive from continuing operations during the above two periods.

THE AUTUMN CENTRE

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,550	2,066
Current assets			
Debtors	11	1,500	1,500
Cash at bank and in hand		31,746	21,981
Stock		7,906	-
		<u>41,151</u>	<u>23,481</u>
Creditors: amounts falling due within one year	12	310	6,425
Net current assets		40,841	17,056
Net total assets		<u><u>42,391</u></u>	<u><u>19,121</u></u>
Funds of the charity:			
Represented by:			
Unrestricted funds		40,424	14,622
Restricted funds		1,967	4,499
Total funds	13	<u><u>42,391</u></u>	<u><u>19,121</u></u>

The financial statements on pages 8 to 11 were approved by the trustees and signed on their behalf by:



G Scott, Chair

Date: 2nd October 2023

THE AUTUMN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

1.2 Outgoing resources

Expenditure is included in the accounts on an accruals basis, irrecoverable VAT is included as incurred.

1.3 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.4 Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.5 Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. Investment income is recorded when receivable.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised. Depreciation is charged on a reducing balance basis at 20% per annum for equipment and 25% per annum for vehicles.

1.7 Taxation

Family Support Brightlingsea TA The Autumn Centre is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.8 Fund accounting

Unrestricted Funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Income from donations and legacies

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Donations receivable	3,005	-	3,005	6,077

3. Income from charitable activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Grants receivable	16,218	-	16,218	3,012
Luncheon clubs & tea	15,190	-	15,190	20,484
Transport	1,720	-	1,720	5,994
Minibus appeal	-	-	-	3,544
Sales	12,868	-	12,868	5,229
100 club	-	-	-	763
	45,996	-	45,996	39,026

4. Fundraising income

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fundraising	3,839	-	3,839	2,434

5. Investment income

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Interest receivable	-	-	-	10

6. Expenditure on charitable activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Luncheon club & teas	10,736	-	10,736	15,359
Cooks and carers	4,206	-	4,206	11,161
Transport	2,301	-	2,301	3,926
Fundraising costs	1,339	-	1,339	200
Shop purchases	3,135	-	3,135	448
100 club prizes	-	-	-	270
Support costs (note 7)	15,758	-	15,758	19,760
	37,476	-	37,476	51,124

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

7. Support Costs	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Other wages	-	-	-	8,491
Premises expenses	8,580	-	8,580	8,078
Insurance	1,782	-	1,782	1,124
Office costs	3,640	-	3,640	713
Professional fees	445	-	445	380
Donations	795	-	795	-
Repairs	-	-	-	74
Depreciation	517	-	517	899
	<u>15,758</u>	<u>-</u>	<u>15,758</u>	<u>19,760</u>

8. Staff Costs

The number of staff employed by the organisation is as follows:

	Total 2022 No.	Total 2021 No.
Members of staff employed	<u>4</u>	<u>5</u>

9. Key management personnel

There were Nil members of paid staff classed as key management personnel. Trustees acted as key management personnel but received no remuneration for their work.

10. Tangible fixed assets

	Vehicles £	Office Equipment £	Equipment £	Total £
Cost				
As at 1 April 2021	45,238	2,082	507	47,827
As at 31 March 2022	<u>45,238</u>	<u>2,082</u>	<u>507</u>	<u>47,827</u>
Depreciation				
As at 1 April 2021	43,172	2,082	507	45,761
Depreciation charge for year	517	-	-	517
As at 31 March 2022	<u>43,689</u>	<u>2,082</u>	<u>507</u>	<u>46,278</u>
Net Book Value				
As at 31 March 2022	<u>1,550</u>	<u>-</u>	<u>-</u>	<u>1,550</u>
As at 31 March 2021	<u>2,066</u>	<u>-</u>	<u>-</u>	<u>2,066</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11. Debtors: amounts falling due within one year

	2022 Total £	2021 Total £
Prepayments	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

12. Creditors: amounts falling due within one year

	2022 Total £	2021 Total £
Accruals	310	425
Deferred income	-	6,000
	<u>310</u>	<u>6,425</u>

13. Analysis of funds

	Balance as at 01/04/21 £	Incoming resources £	Outgoing resources £	Transfers £	Balance as at 31/03/22 £
Unrestricted funds	14,622	52,840	(29,570)	2,532	40,424
Restricted funds					
Minibus appeal	1,967	-	-	-	1,967
Unknown	2,532	-	-	(2,532)	-
Total	4,499	-	-	(2,532)	1,967
Total	<u>19,121</u>	<u>52,840</u>	<u>(29,570)</u>	<u>-</u>	<u>42,391</u>

The brought forward balance of £2,532 was determined to be unrestricted funds, and therefore a transfer has been made to reflect this.