

THE AUTUMN CENTRE

Charity number 1066579

**ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2023**



***Community
Accounts Service***

THE AUTUMN CENTRE

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THE AUTUMN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

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 2023

Chairs report

Another successful year for the charity was overshadowed by the sad loss of two of our colleagues.

Our Deputy Chairman and Treasurer, Eddie Brown, died suddenly at the end of August. He was a familiar sight around Brightlingsea and was well liked as was clear from the sight of a church filled with local people at his funeral.

Terry Scowen was lost to us in February. Terry gave the charity valuable service, helping to put out much of our stock in the mornings and bringing it back inside at closure of the shop. His efforts were greatly appreciated by the volunteers working in the shop from day to day.

Eddie's position at the charity was not filled until October when Chris Wagland volunteered his services and was appointed Treasurer and Vice Chairman as well as a trustee. At the same time we also created the post of Administrator, a job which Eddie had filled until his death. Alison Newstead was appointed to fill this position.

On the financial side the shop produced a further increase of approximately £2,500 on the previous year. Our fundraising realised a total of £2,800 including £1,118 from the collection tins spread around the community. Music Magpie and Ziffit sales produced £1,124 and a Bingo evening £250. Grant income was again just over £10,000, part of which was £5,000 from The Essex Community Foundation as part of a £15,000 grant over three years.

On the expenditure side our rent was again held at £1,500 a quarter. Unfortunately, we also had to pay a fine of £500 as a result of our mini bus having been hired out and taken into London. The hirer failed to pay the emissions charge, resulting in the fine. Had we failed to meet this obligation in the short term the fine would have increased exponentially and a practical view had to be taken. The wording of our hire agreement has since been reviewed and appropriate changes made.

The main reason for the charity's existence, of course, is to provide lunches for local residents and in the year to 31 March 2023 we provided a combined total of approximately 2,750 meals at the community centres in Alresford and Brightlingsea.

We also provide transport to and from the centres where those attending the lunches would otherwise have difficulties reaching the respective venues and to help with this an Extraordinary General Meeting of the trustees was held to approve the purchase of a second mini bus. This was acquired, used but fully equipped with tail lift, later that month.

As ever, applications from volunteers to the charity will be welcome and at the time of writing (September 2023) we have had to close the shop on a Wednesday due to the lack of voluntary help.

Donations ranging from books to walking frames are always welcome and give rise to an invaluable source of income for the Autumn Centre.

I believe that we can look back on the year to 31 March 2023 as a success on which we can continue to build.

The last word, however, must be thoughts of Eddie and Terry. They gave sterling service and are sadly missed.

THE AUTUMN CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Our purpose and activities

Our purpose is to run two lunch clubs for the communities of Alresford and Brightlingsea. The lunch clubs provide especially for the isolated, elderly and disabled.

We are able to provide transport to and from the venues for those people who would otherwise have difficulty attending.

We have a weekly raffle at both of these events.

We have ongoing fundraising activities including collection boxes, bingo and sales of donated books, DVDs and CDs.

We also have a charity shop for the purpose of raising funds to subsidise the cost of running the lunch clubs. The shop sells disability aids and equipment at low cost.

Achievements and performance

We have continued to increase our fundraising income.

The shop again showed increased sales over 2021-22 and our overall financial position built on the previous year so that we are now, once again, in good health financially after the traumas of 2019-20 when the charity almost closed down.

A second mini bus was considered by the trustees to be necessary in order to assist in the transport of our clients to and from the lunch clubs. A second bus, fully equipped with a tail lift, was, therefore, sourced and purchased at a very reasonable cost in January 2023.

Financial review

As at 1st April 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

As at 31st March 2023 our total cash balances were:

(Including 1 A/c £11,977.36)	£12,561.31
Spare A/c (previously named 100 Club)	£6.00
Transport A/c	£2,491.80
Reserve A/c	£8,185.90

Investment powers policy

N/a

Reserves policy and going concern

The charity has introduced a reserves policy. We will retain a balance of a minimum £4,000 on the Reserve A/c at all times as cover for contingencies. This amount will be reviewed annually and reported at the AGM.

The charity is in a good financial position and can continue as a going concern.

THE AUTUMN CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Future plans

To continue to run the lunch clubs for the residents of Alresford and Brightlingsea and to keep the cost of the meals and transport under ongoing review. To maintain the increase in our shop sales, reviewing items stocked regularly to cater for changes in demand.

Risk management

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

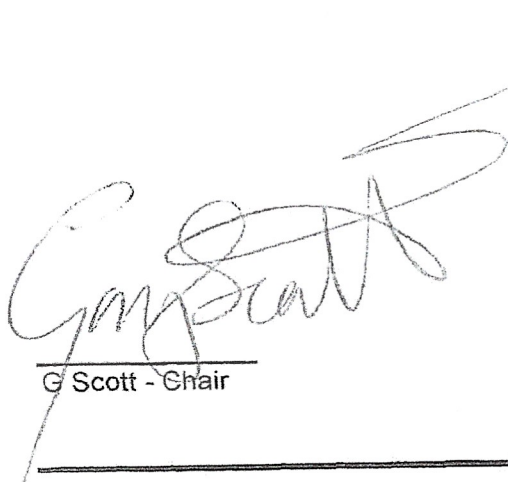
Escorts are fully trained in the handling of clients and helping them safely into their wheelchairs and on and off the mini buses.

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

23/1/24
Date

THE AUTUMN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of The Autumn Centre for the year ended 31 March 2023 which are set out 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 25/01/24

THE AUTUMN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Prior period Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	1,301	-	1,301	3,005
Charitable activities	3	56,631	7,500	64,131	45,996
Fundraising income	4	1,686	-	1,686	3,839
Investment income	5	16	-	16	-
Total incoming resources		59,634	7,500	67,134	52,840
Resources expended					
Costs of charitable activities	6	55,068	9,467	64,535	37,476
Total resources expended		55,068	9,467	64,535	37,476
Net income/(expense) for the year		4,565	(1,967)	2,598	15,364
Prior year adjustment		-	-	-	7,906
Net movement in funds		4,565	(1,967)	2,598	23,270
Reconciliation of funds					
Total Funds B/Fwd		40,424	1,967	42,391	19,121
Total Funds C/Fwd		44,989	-	44,989	42,391

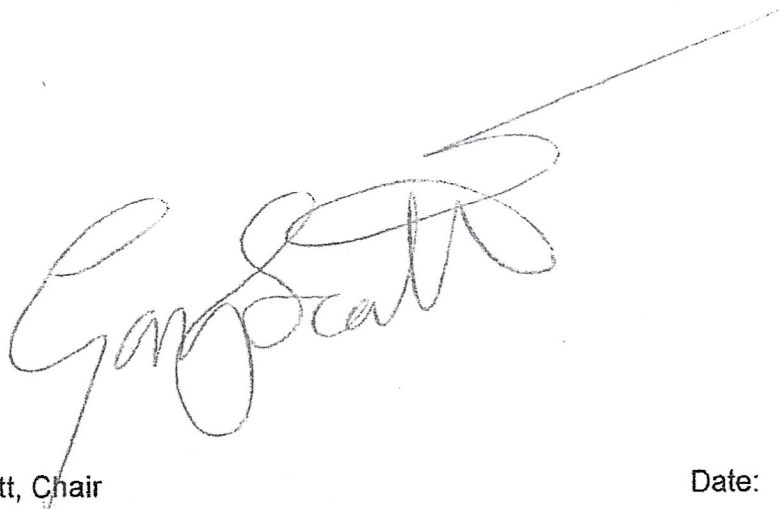
All of the charity's activities derive from continuing operations during the above two periods.

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BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	11,174	1,550
Current assets			
Debtors	11	2,985	1,500
Cash at bank and in hand		23,543	31,746
Stock		7,906	7,906
		<u>34,435</u>	<u>41,152</u>
Creditors: amounts falling due within one year	12	<u>620</u>	<u>310</u>
Net current assets		33,815	40,841
Net total assets		<u>44,989</u>	<u>42,391</u>
Funds of the charity:			
Represented by:			
Unrestricted funds		44,989	40,424
Restricted funds		-	1,967
Total funds	13	<u>44,989</u>	<u>42,391</u>

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



G Scott, Chair

Date:

23/1/24

THE AUTUMN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

THE AUTUMN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Income from donations and legacies

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Donations receivable	1,301	-	1,301	3,005

3. Income from charitable activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Grants receivable	2,715	7,500	10,215	16,218
Luncheon clubs & tea	35,209	-	35,209	15,190
Transport	793	-	793	1,720
Sales	17,254	-	17,254	12,868
Other income	659	-	659	-
	56,631	7,500	64,131	45,996

4. Fundraising income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fundraising	1,686	-	1,686	3,839

5. Investment income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Interest receivable	16	-	16	-

6. Expenditure on charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Luncheon club & teas	9,559	7,500	17,059	10,736
Cooks and carers	14,051	-	14,051	4,206
Transport	3,326	-	3,326	2,301
Fundraising costs	1,781	-	1,781	1,339
Shop purchases	4,226	-	4,226	3,135
Support costs (note 7)	22,124	1,967	24,091	15,758
	55,068	9,467	64,535	37,476

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Support Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Other wages	4,379	-	4,379	-
Premises expenses	7,959	-	7,959	8,580
Insurance	1,771	-	1,771	1,782
Office costs	4,717	-	4,717	3,640
Professional fees	330	-	330	445
Donations	200	-	200	795
Repairs	511	-	511	-
Fines	500	-	500	-
Depreciation	1,758	1,967	3,725	517
	<u>22,124</u>	<u>1,967</u>	<u>24,091</u>	<u>15,758</u>

8. Staff Costs

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

	Total 2023 No.	Total 2022 No.
Members of staff employed	<u>4</u>	<u>4</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 2022	45,238	2,082	507	47,827
Additions	13,350	-	-	13,350
As at 31 March 2023	<u>58,588</u>	<u>2,082</u>	<u>507</u>	<u>47,827</u>
Depreciation				
As at 1 April 2022	43,689	2,082	507	46,278
Depreciation charge for year	3,725	-	-	3,725
As at 31 March 2023	<u>47,414</u>	<u>2,082</u>	<u>507</u>	<u>50,003</u>
Net Book Value				
As at 31 March 2023	<u>11,174</u>	<u>-</u>	<u>-</u>	<u>11,174</u>
As at 31 March 2022	<u>1,549</u>	<u>-</u>	<u>-</u>	<u>1,549</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11. Debtors: amounts falling due within one year

	2023 Total £	2022 Total £
Prepayments	2,591	1,500
Debtors	394	-
	<u>2,985</u>	<u>1,500</u>

12. Creditors: amounts falling due within one year

	2023 Total £	2022 Total £
Accruals	620	310
	<u>620</u>	<u>310</u>

13. Analysis of funds

	Balance as at 01/04/22 £	Incoming resources £	Outgoing resources £	Transfers £	Balance as at 31/03/23 £
Unrestricted funds	40,424	59,634	(55,068)	-	44,989
Restricted funds					
Minibus appeal	1,967	-	(1,967)	-	-
Alresford Parish Council	-	2,500	(2,500)	-	-
Essex Community Foundation	-	5,000	(5,000)	-	-
Total	1,967	7,500	(9,467)	-	-
Total	<u>42,391</u>	<u>67,134</u>	<u>(64,535)</u>	<u>-</u>	<u>44,989</u>