

THE AUTUMN CENTRE

Charity Number: 1066579

**ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2024**



THE AUTUMN CENTRE

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THE AUTUMN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Trustees

G Scott,
W Bates
M Silk
S Huggins
J Bath
S Wright
C Wagland
P Worthington
B Palaver

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 2024

Chairs report

2023-24 has proved to be a challenging year for The Autumn Centre.

We have been pleased to see an increase in our lunch club membership but the significant increase in the cost of food has had to be met from sources other than lunch club income to enable us to continue to keep the lunches at £7.00. I am pleased to be able to say that we have largely achieved this although we have shown a deficit overall on our accounts. This deficit is not enough to have a significant impact on our overall financial position but we will need to investigate additional sources of income, particularly from grants, in the coming year. In isolation, the lunch club accounts showed a deficit of almost £6,000, largely down to cost increases. Some lunch club income which was included in 2022-23 has, this year, been included under fundraising but is, nevertheless, directly attributable to the lunch clubs.

After a very good year in 2022-23 shop sales declined somewhat this year but this is partly been because, as with the lunch club, some sales income has, this year, been included under fundraising. Nevertheless, after utilities are added in to the expenditure figures, a surplus of approximately £3,300 was achieved and this helped to subsidise the lunch clubs' deficit.

Aside from the lunch clubs and shop, fundraising increased significantly in the year, producing a total of £7,402. Of particular note was the income of £4,162 from the lunch club raffles, £1,451 from the collection tins around the area and £1,411 from the monthly sale of books, DVDs and CDs at the front of the shop and to World of Books and Music Magpie. A bingo night also brought in £325. It should be noted, however, that part of this increase over 2022-23 is down to a change of accounting- see comments above.

Grant income amounted to £10,715, slightly up on the previous year. This included £5,000 from the Essex Community Foundation, being the second tranche of a three year grant of £15,000. We received £2,500 from Alresford Parish Council and £2,215 from Brightlingsea Town Council as well as £1,000 from The Latimer Community Grant via CVS Tendring. We also received a number of generous donations including £1,500 from the Lodge of Hope.

On the expenditure side our rent was again £1,500 per quarter. As referred to above, however, other costs increased significantly. In particular, supplies (mostly food) for the lunch clubs increased by over £2,300, Mini bus costs increased by about £3,600 with the new bus being in use for a full year. This increase, however, was largely accounted for by increased Repair and Maintenance bills for the buses which, hopefully, will prove to be a one-off event. Other lunch club expenses included an increase of just over £2,000 in wages for the cooks and carers with the cooks receiving a pay rise in September in recognition of the difficulties they experience with catering for varying dietary requirements.

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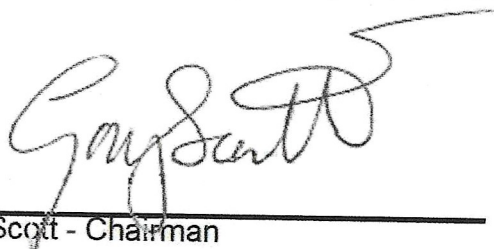
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Towards the end of 2023 Greg Goddard resigned as Vice Chairman and as a volunteer. At the same time we lost the services of Anthony and Lawrence who had been doing a sterling job putting the larger items of stock outside in the morning and bringing them in again when we closed as well as doing some cleaning. Brendon Penalver has taken over Greg's position as Trustee on the committee and Chris Wagland has, again, taken on the role of Vice Chairman as well as Treasurer. We have also been able to replace Anthony and Lawrence at a slightly reduced cost to the charity.

We continue to welcome volunteers to The Autumn Centre and, although we have recently been able to open the shop again on Wednesdays, the shortage of volunteer help has meant that we have had to close early or not open at all on certain isolated days. Thankfully that has not happened too often but more volunteer help, either in the shop or at the lunch clubs, would be welcome. The shop is entirely manned by volunteers.

Donations are also always welcome, whether they be of books, DVDs, CDs, foreign coins and obsolete currency or equipment. As shown above the sale of these items provides an essential source of income to the charity.

In conclusion I believe that we have successfully met the challenges thrown up in 2023-24 but we will need to continue our efforts in the coming year to ensure that we are able to continue to provide the best possible service to our members.



G Scott - Chairman

14-10-24

Date

THE AUTUMN CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

The lunch clubs were again well attended. We estimate that a total of approximately 3250 lunches were provided to our members during the year, an increase of about 450 (about 9 meals per week) on the previous year.

The shop sales declined a little after a very good year in 2022-23 but the shop still showed a surplus for the year, this providing a subsidy for the lunch clubs as outlined above.

We have, once again, increased our fund-raising income with a total of £7,402 raised as outlined in the Chairman's report.

The second mini bus has proved to be a great help in getting those members with mobility problems to the venues.

Financial review

As at 1 st April 2023 our total cash balances were:

- Cash £1,116
- No 1 account £1,273.39
- Transport account £1,538.86
- Reserve account £18,887.55
- Spare account £5.00

Investment powers policy

N/a

Reserves policy and going concern

The reserve policy introduced in 2022-23 at £4,000 has been increased to £7,000 and will be reviewed as necessary on an ongoing basis. We will retain this sum on the Reserve account to cover us for contingencies.

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

THE AUTUMN CENTRE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Future plans

To continue to run the lunch clubs in Alresford and Brightlingsea and to endeavour to keep the cost of the meals at £7.00 if possible. We will keep the cost of the meals and transport under ongoing review.

To endeavour to increase our shop sales, reviewing items stocked on a regular basis to cater for changes in demand.

To continue to increase our fundraising after a good year in 2023-24.

To investigate and apply for additional grant income where opportunities are identified.

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. The carer 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.

We are fully insured for trustee, employee and public liability.

By order of the board of trustees.



G Scott - Chair

14.10.24

THE AUTUMN CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of The Autumn Centre for the year ended 31 March 2024 which are set out on pages 7 to 12.

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.

Shelley Rudling FMAAT AATQB for and on behalf of:
Community360

Winsley's House, High Street, Colchester, Essex  Date 18.10.2024

THE AUTUMN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior period Total Funds 2023 £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	3,736	-	3,736	1,301
Charitable activities	3	47,564	7,215	54,779	64,131
Fundraising income	4	7,402	-	7,402	1,686
Investment income	5	202	-	202	16
Total incoming resources		58,904	7,215	66,119	67,134
Resources expended					
Costs of charitable activities	6	66,317	7,215	73,532	64,535
Total resources expended		66,317	7,215	73,532	64,535
Net income/(expense) for the year		(7,413)	-	(7,413)	2,599
 Total Funds B/Fwd		 44,990	 -	 44,990	 42,391
Total Funds C/Fwd		37,577	-	37,577	44,990

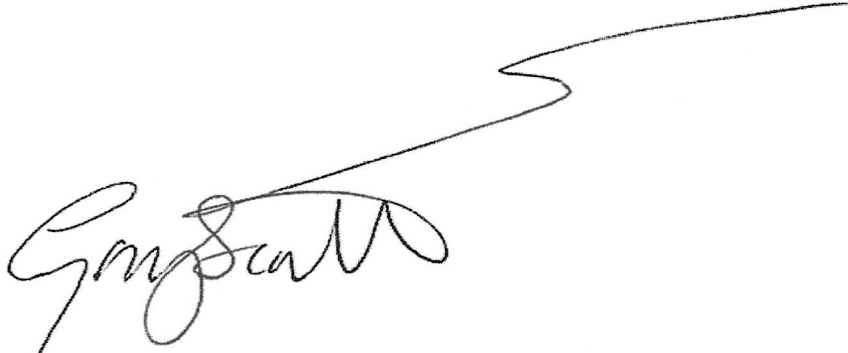
All of the charity's activities derive from continuing operations during the above two periods.

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BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	8,381	11,174
Current assets			
Debtors	11	60	2,985
Cash at bank and in hand		22,822	23,543
Stock		6,655	7,906
		<u>29,537</u>	<u>34,434</u>
Creditors: amounts falling due within one year	12	340	620
Net current assets		<u>29,197</u>	<u>33,815</u>
Net total assets		<u><u>37,577</u></u>	<u><u>44,989</u></u>
Funds of the charity:			
Represented by:			
Unrestricted funds		37,577	44,989
Restricted funds		-	-
Total funds	13	<u><u>37,577</u></u>	<u><u>44,989</u></u>

The financial statements on pages 6 to 11 were approved by the trustees and signed on their behalf by:


G Scott, Chair

Date: 14.10.24

THE AUTUMN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

2. Income from donations and legacies

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Donations receivable	3,736	-	3,736	6,077
	<u>3,736</u>	<u>-</u>	<u>3,736</u>	<u>1,301</u>

3. Income from charitable activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Grants receivable	3,500	7,215	10,715	10,215
Luncheon clubs & tea	28,198	-	28,198	35,209
Transport	4,342	-	4,342	793
Sales	11,524	-	11,524	17,254
Other income	-	-	-	659
	<u>47,564</u>	<u>7,215</u>	<u>54,779</u>	<u>64,131</u>

4. Fundraising income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fundraising	7,402	-	7,402	1,686

5. Investment income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Interest receivable	202	-	202	16

6. Expenditure on charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Luncheon club & teas	16,201	2,215	18,416	17,059
Cooks and carers	24,443	-	24,443	14,051
Transport	8,049	-	8,049	3,326
Fundraising costs	1,294	-	1,294	1,781
Shop purchases	2,604	-	2,604	4,226
Support costs (note 7)	13,725	5,000	18,725	24,091
	<u>66,317</u>	<u>7,215</u>	<u>73,532</u>	<u>64,535</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

7. Support Costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Other wages	-	-	-	4,379
Premises expenses	8,137	-	8,137	7,959
Insurance	1,345	-	1,345	1,771
Office costs	2,807	-	2,807	4,717
Professional fees	1,764	-	1,764	330
Donations	100	-	100	200
Repairs	1,478	-	1,478	511
Trustee expenses	300	-	300	-
Fines	-	-	-	500
Depreciation	2,794	-	2,794	3,725
	18,725	-	18,725	24,091

8. Staff Costs

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

	Total 2024 No.	Total 2023 No.
Members of staff employed	4	4

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 2023	58,588	2,082	507	61,177
Additions	-	-	-	-
As at 31 March 2024	58,588	2,082	507	61,177
Depreciation				
As at 1 April 2023	47,414	2,082	507	50,003
Depreciation charge for year	2,794	-	-	2,794
As at 31 March 2024	50,208	2,082	507	52,797
Net Book Value				
As at 31 March 2024	8,381	-	-	8,381
As at 31 March 2023	11,174	-	-	11,174

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

11. Debtors: amounts falling due within one year

	2024 Total £	2023 Total £
Prepayments	-	2,591
Debtors	60	394
	<u>60</u>	<u>2,985</u>

12. Creditors: amounts falling due within one year

	2023 Total £	2022 Total £
Accruals	340	620
	<u>340</u>	<u>620</u>

13. Analysis of funds

	Balance as at 01/04/23 £	Incoming resources £	Outgoing resources £	Transfers £	Balance as at 31/03/24 £
Unrestricted funds	44,990	58,904	(66,317)	-	37,577
Restricted funds					
Minibus appeal	-	-	-	-	-
Brightlingsea Town Council	-	2,215	(2,215)	-	-
Essex Community Foundation	-	5,000	(5,000)	-	-
Total	-	7,215	(7,215)	-	-
Total	<u>44,990</u>	<u>66,119</u>	<u>(73,532)</u>	<u>-</u>	<u>37,577</u>