TABOR CENTRE

England & Wales · Charity number 1102855

Details

Status	Registered
Legal form	Charitable company
Company number	05051071
Registered	2004-03-25
Register	View on the Charity Commission register

Contact

Address	Tabor Centre Weavers Park Courtauld Road Braintree CM7 9BT
Phone	01376346208
Email	management@taborcentre.org.uk
Website	www.taborcentre.co.uk

Activities

Objects: TO PROVIDE DAY CARE SUPPORT FACILITIES AND RELIEF FOR PHYSICALLY HANDICAPPED ADULTS BY THE PROVISION OF A CENTRE AND TO THAT END;1. TO ALLOW EACH MEMBER TO DEVELOP HIS/HER OWN POTENTIAL;2. TO ALLOW EACH MEMBER TO HAVE A CHOICE FROM A RANGE OF ACTIVITIES;3. TO ENCOURAGE AND ENABLE MEMBERS TO PARTICIPATE AND BENEFIT FROM OTHER COMMUNITY FACILITIES;4. TO RECOGNISE THE RIGHTS OF PEOPLE WITH DISABILITIES TO BE INVOLVED IN PLANNING AND DECISION MAKING5. TO BE ADEQUATELY STAFFED BY VOLUNTARY AND PAID HELPERS WHO WILL 'ENABLE' NOT 'PROVIDE';6. TO FACILITATE DEVELOPMENT OF SOCIAL AND VOCATIONAL SKILLS, AND ENCOURAGE PARTICIPATION IN FURTHER EDUCATION WHERE APPROPRIATE;7. TO RAISE FUNDS AND INVITE AND RECEIVE CONTRIBUTIONS FROM PRIVATE INDIVIDUALS, BUSINESSES, CHARITABLE TRUSTS, PUBLIC BODIES, AND ANY OTHER PERSONS PROVIDED THAT THE CENTRE SHALL NOT UNDERTAKE ANY PERMANENT TRADING ACTIVITIES IN RAISING FUNDS FOR THE STATED OBJECTS; AND8. TO DO SUCH OTHER LAWFUL THINGS AS MAY BE NECESSARY TO ACHIEVE THE ABOVE OBJECTS.

Activities: Tabor Centre provides day care facilities for disabled adults, at the same time allowing respite for family carers. The emphasis is on enabling, independent living and rehabilitation, and members can benefit from classwork, recreational activities, advice and support, and outreach services.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BRAINTREE
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£197,476	£204,621	-	-
2024-03-31	£139,160	£201,023	-	-
2023-03-31	£151,807	£209,001	-	-
2022-03-31	£184,336	£252,262	-	-
2021-03-31	£207,993	£258,299	-	-

Trustees

Name	Role	Appointed
DAVID FREDERICK MANN	Chair	
Geoff Green		2014-05-06
Thelma Webdale		2026-03-30
Victor John Zammit		2022-05-26

TABOR CENTRE

England & Wales - Charity number 1102855

Accounts

Charity Registration No. 1102855

Company Registration No. 05051071 (England and Wales)

TABOR CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

CONTENTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G D Green V J Zammit D F Mann
Secretary	D F Mann
Charity number	1102855
Company number	05051071
Registered office	Weavers Park Courtauld Road Braintree Essex England CM7 9BT
Independent examiner	TC Group 11 De Grey Square De Grey Road Colchester Essex CO4 5YQ

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 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity is a day centre for adults with physical disabilities. The charity provides support, care and activities which assist with independent living. It operates in the Braintree District and is available to members five days a week throughout the year. The charity aims to assist and enable its members by:

- offering a range of opportunities to help develop members' potential, giving more confidence to be independent in making choices about lifestyle, work and particularly in today's society as equals
- providing social and vocational skills and development and encouraging participation in further education
- providing an informal and flexible environment to assist individual development
- involving members of the centre in decision making, and understanding and meeting their needs
- providing relief and respite for carers many of whom have a full-time care commitment
- providing wheelchair accessible transport which is essential to allow many members to attend
- offering specialist care, advice and support

Public benefit

The Tabor Centre provides a diverse comprehensive support service for those vulnerable residents in the local community and their family members who are often 24 hour carers. It's ethos centres around supporting adults and older people whatever their disability to live independently and with dignity.

In setting objectives, developing strategies and undertaking activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

Numbers attending remain stable. In the past year we have lost a few long standing members but also welcomed others, mainly walk-ins. However, the lower level of attendance in the last few years has impacted our ability to run full classes and the variety of activities we would like to achieve. We are pleased however that the weekly Boccia session continues to prove popular as does the new weekly singing class.

Our physiotherapist provides weekly services which include, as well as access to our specialist equipment, a weekly fitness class, one-to-one consultations, and individual fitness programmes towards rehabilitation. The members also have access to a chiropodist and this is well received.

We have been able to maintain staff levels but allowing flexibility to reduce hours worked which produces additional savings to core costs. Additionally, we are continuing to manage to operate with only one bus for the time being. We review this situation at regular intervals.

Financial review

The financial outcome for the year reflects the position outlined above. The year-end financial accounts show a deficit of £7,145.

Unrestricted Funds

Income of £186,629 was mainly sourced by members' attendance payments and Essex County Council. Charitable expenditure was £180,563.

Restricted Funds

The charity received restricted funds of £10,847 and spent £23,396, reducing by £13,089 the restricted funds at the year-end as detailed in note 15.

Reserves policy

Other than members contributions, funding for the Charity arises principally from one-off donations with little income committed beyond the current year. In view of the short term nature of the funding and uncertainty arising from economic pressures on even long term supporters, the trustees felt it is important to ensure stability of the Charity in the near to medium term. For this purpose it was resolved some time ago to establish and hold reserves equivalent to at least one year's anticipated expenditure.

The reserves set aside previously have both been written back and the current free reserve of £131,998 does not fulfil the Trustees objective and the target is to re-establish this level of reserves over the next few years if this is at all possible.

Investment policy and objectives

The trustees have continued to adopt a cautious approach and most funds not immediately required are placed on deposit account with access available if needed. However, a proportion of the funds are held on a fixed deposit to take advantage of the higher interest rates available to charities. This fixed rate deposit will be renewed on maturity to take advantage of the best rates of interest available.

Financial and risk management objectives and policies

The trustees review the risks to which the Charity may be exposed in particular those relating to the operations and funding of the Centre, and are satisfied that systems are in place to mitigate exposure to the major risks.

The major financial risk exemplified by Covid-19 is that of continued funding to cover the annual expenditure. The trustees recognise this will always be a risk with many organisations chasing limited funds and policy of retaining reserves to cover one years anticipated expenditure has proved a sound one but is no longer possible in the short term.

The Centre's financial position will continue to be challenged into 2025/26 and beyond but we are extremely grateful for the promise of annual donations from a benefactor which will go a long way towards a measure of financial security.

Future plans

The Centre is keen to continue to attract new members so that the facilities offered are used to capacity. The three exercise cycles continue to benefit those who have been able to return to the Centre and use them. This is also true of the balancing/standing frame. We are looking at ways to increase access to these facilities. Additional funding for the physiotherapist has ensured that her services will continue to be available for one day a week in the short to medium term. We will seek to ensure these services continue but making further applications for funding as the need arises.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G D Green	
V J Zammit	
D F Mann	
P H Whitehead	(Deceased 9 August 2024)

New trustees are recruited and appointed by the board of trustees. The board have been attempting to recruit new trustees for some time, but have been unable to find suitable candidates. .

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

D F Mann

Dated: 1 September 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TABOR CENTRE

I report to the trustees on my examination of the financial statements of Tabor Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 financial statements to be reached.

Jacqueline Frost ACA
Independent Examiner

TC Group
11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

Dated: 2 September 2025

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	28,419	3,477	31,896	19,266	5,379	24,645
Charitable activities	**4**	150,355	7,370	157,725	109,058	-	109,058
Other trading activities	**5**	3,238	-	3,238	4,258	-	4,258
Investments	**6**	4,617	-	4,617	1,199	-	1,199
Total income		186,629	10,847	197,476	133,781	5,379	139,160
Expenditure on:							
Raising funds	**7**	122	-	122	61	-	61
Charitable activities	**8**	180,563	23,936	204,499	178,463	22,499	200,962
Total expenditure		180,685	23,936	204,621	178,524	22,499	201,023
Net income/(expenditure) and movement in funds		5,944	(13,089)	(7,145)	(44,743)	(17,120)	(61,863)
Reconciliation of funds:							
Fund balances at 1 April 2024		170,116	137,556	307,672	214,859	154,676	369,535
Fund balances at 31 March 2025		176,060	124,467	300,527	170,116	137,556	307,672

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TABOR CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**12**		154,464		181,088
Current assets					
Debtors	**13**	32,887		16,134	
Cash at bank and in hand		119,869		116,724	
		152,756		132,858	
Creditors: amounts falling due within one year	**14**	(6,693)		(6,274)	
Net current assets			146,063		126,584
Total assets less current liabilities			300,527		307,672
Income funds					
Restricted funds	**15**		124,467		137,556
Unrestricted funds			176,060		170,116
			300,527		307,672

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 1 September 2025

G D Green
Trustee

D F Mann
Trustee

Company Registration No. 05051071

1 Accounting policies

Charity information

Tabor Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Weavers Park, Courtauld Road, Braintree, Essex, CM7 9BT, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's SORP (FRS 102), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102 as its primary purpose is for social benefit.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received:

1 Accounting policies (Continued)

- Donations and legacies are recognised on the earlier of the charity being notified of an impending distribution or the money being received.
- Grant income is recognised on the date that the charity is notified that a grant has been awarded.
- Income from charitable activities is recognised in the period to which the services were supplied.
- Fundraising income is recognised on the date that the income is received.
- Gifts donated for resale are recognised when they are resold.

No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

The company has one activity, so all costs relate to that activity. No apportionment of costs is required.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Short leasehold	straight line over the period of the 30 year lease
Physio equipment	33% reducing balance
Fixtures and fittings	10% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

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

1 Accounting policies (Continued)

1.9 Pension costs and retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement to the Financial Activities in the period to which they relate.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
Donations and gifts	28,419	3,477	31,896
For the year ended 31 March 2024	19,266	5,379	24,645

4 Charitable activities

	Unrestricted funds	Total
	2025	2024
	£	£
Attendance	141,981	102,711
Lunch	5,034	4,231
Boccia	2,770	2,116
Performance related grants	7,370	-
Other income	570	-
	157,725	109,058
Analysis by fund		
Unrestricted funds	150,355	109,058
Restricted funds	7,370	-
	157,725	109,058
For the year ended 31 March 2024		
Unrestricted funds	109,058	109,058

5 Income from other trading activities

	Unrestricted funds	**Unrestricted funds**
	2025	**2024**
	£	**£**
Fundraising events	3,238	4,258

6 Income from investments

	Unrestricted funds 2025	**Unrestricted funds 2024**
	£	**£**
Other income	4,617	1,199

7 Raising funds

	Unrestricted funds	Total
	2025	2024
	£	£
Sundries	122	61

8 Charitable activities

	Day Care Centre	Day Care Centre
	2025	**2024**
	£	**£**
Staff costs	128,705	126,267
Premises	17,176	16,023
Transport	11,402	9,549
Catering	3,692	3,616
Activity and project costs	9,090	8,966
Boccia	1,221	1,203
Sundries	3,329	2,968
Depreciation of tangible assets	26,624	30,179
	201,239	198,771
Share of support costs (see note 9)	283	150
Share of governance costs (see note 9)	2,977	2,041
	204,499	200,962
Analysis by fund		
Unrestricted funds	180,563	178,463
Restricted funds	23,936	22,499
	204,499	200,962
For the year ended 31 March 2024		
Unrestricted funds	178,463	
Restricted funds	22,499	
	200,962	

9 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Computer costs	283	-	283	150
Accountancy and legal fees	-	2,977	2,977	2,041
	283	2,977	3,260	2,191
Analysed between				
Charitable activities	283	2,977	3,260	2,191

Included in governance costs are Independent Examiner's fees of £1,800 (2023: £1,500).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or other benefits from the charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Carers	9	9

Employment costs	2025	2024
	£	£
Wages and salaries	125,000	122,999
Social security costs	1,785	1,491
Other pension costs	1,920	1,777
	128,705	126,267

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Short leasehold	Physio equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	424,027	7,203	48,990	127,498	607,718
At 31 March 2025	424,027	7,203	48,990	127,498	607,718
Depreciation and impairment					
At 1 April 2024	298,571	5,979	32,403	89,677	426,630
Depreciation charged in the year	15,054	404	1,711	9,455	26,624
At 31 March 2025	313,625	6,383	34,114	99,132	453,254
Carrying amount					
At 31 March 2025	110,402	820	14,876	28,366	154,464
At 31 March 2024	125,456	1,224	16,587	37,821	181,088

Leasehold premises costs relate to the cost of refurbishing and enlarging the premises owned by the local authority. The costs were funded by a grant from the Big Lottery Fund, and cannot be sold without the permission of the fund.

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	32,887	16,134

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1,526	1,309
Accruals and deferred income	5,167	4,965
	6,693	6,274

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
Other	7,019	2,662	(4,495)	5,186
Big Lottery	125,456	-	(15,054)	110,402
Mid Essex PCT	57	-	-	57
Physio Equipment	952	-	(952)	-
ECC Covid Infection Control	15	-	(15)	-
Physio	-	7,370	(3,420)	3,950
Members for minibuses	4,057	815	-	4,872
	137,556	10,847	(23,936)	124,467

Big Lottery - Property
Represents funding received in 2004 to help fund the refurbishment and enlargement of the leasehold premises. The building is depreciated over the term of the lease of 30 years and the relevant proportion is charged to the fund each year.

Physio
Funding received from various grants to enable continued weekly sessions from Physiotherapist for 2024 and 2025.

Other funds
Represents smaller funds where money has been collected for specific purposes and the money collected has not yet been spent.

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	44,062	110,402	154,464
Current assets/(liabilities)	131,998	14,065	146,063
	176,060	124,467	300,527

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	55,632	125,456	181,088
Current assets/(liabilities)	114,484	12,100	126,584
	170,116	137,556	307,672

17 Financial commitments, guarantees and contingent liabilities

The charity has a 30 year lease for the land and premises it occupies. The least provides for an annual peppercorn rent of £1. The premises are required to be maintained in good repairs both internally and externally and decorated as often as necessary. The landlord inspects the property annually. No liability is included in the accounts for the rent or repairs obligations.

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

TABOR CENTRE

England & Wales - Charity number 1102855

Accounts

Charity Registration No. 1102855

Company Registration No. 05051071 (England and Wales)

TABOR CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

CONTENTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G D Green V J Zammit Mr D F Mann Mr P H Whitehead
Secretary	Mr D F Mann
Charity number	1102855
Company number	05051071
Registered office	Weavers Park Courtauld Road Braintree Essex England CM7 9BT
Independent examiner	TC Group 11 De Grey Square De Grey Road Colchester Essex CO4 5YQ

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 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and “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)” (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity is a day centre for adults with physical disabilities. The charity provides support, care and activities which assist with independent living. It operates in the Braintree District and is available to members five days a week throughout the year. The charity aims to assist and enable its members by:

- offering a range of opportunities to help develop members' potential, giving more confidence to be independent in making choices about lifestyle, work and particularly in today's society as equals
- providing social and vocational skills and development and encouraging participation in further education
- providing an informal and flexible environment to assist individual development
- involving members of the centre in decision making, and understanding and meeting their needs
- providing relief and respite for carers many of whom have a full-time care commitment
- providing wheelchair accessible transport which is essential to allow many members to attend
- offering specialist care, advice and support

Public benefit

The Tabor Centre provides a diverse comprehensive support service for those vulnerable residents in the local community and their family members who are often 24 hour carers. It's ethos centres around supporting adults and older people whatever their disability to live independently and with dignity.

In setting objectives, developing strategies and undertaking activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The aftermath of the Covid-19 pandemic continues to have an impact on the Centre with reduced members, activities, and funding.

Numbers attending have still not recovered to pre-pandemic levels which impacts on our ability to run full classes and the variety of activities we would like to achieve. We are pleased however that the weekly Boccia session continues to prove popular.

Our physiotherapist provides weekly services which include, as well as access to our specialist equipment, a weekly fitness class, one-to-one consultations, and individual fitness programmes towards rehabilitation. The members also have access to a chiropodist and this is well received.

The further reduction in staff hours have produced additional savings to core costs and we are continuing to manage to operate with only one bus for the time being. We review this situation at regular intervals.

We have had a number of new referrals both from the local authority and walk-ins.

Financial review

The financial outcome for the year reflects the position outlined above. The year-end financial accounts show a deficit of £44,743.

Unrestricted Funds

Income of £133,781 was mainly sourced by members' attendance payments and Essex County Council.

Charitable expenditure was £178,524.

Restricted Funds

The charity received restricted funds of £5,379 and spent £22,499, reducing by £17,120 the restricted funds at the year-end as detailed in note 15.

Reserves policy

Other than members contributions, funding for the Charity arises principally from one-off donations with little income committed beyond the current year. In view of the short term nature of the funding and uncertainty arising from economic pressures on even long term supporters. the trustees felt it is important to ensure stability' of the Charity in the near to medium term. For this purpose it was resolved some time ago to establish and hold reserves equivalent to at least one year's anticipated expenditure.

The reserves set aside previously have both been written back and the current free reserve of £60,000 does not fulfil the Trustees objective and the target is to re-establish this level of reserves over the next few years if this is at all possible.

Investment policy and objectives

The trustees have continued to adopt a cautious approach and most funds not immediately required are placed on deposit account with access available if needed. However, a proportion of the funds are held on a fixed deposit to take advantage of the higher interest rates available to charities. This fixed rate deposit will be renewed on maturity to take advantage of the best rates of interest available.

Financial and risk management objectives and policies

The trustees review the risks to which the Charity may be exposed in particular those relating to the operations and funding of the Centre, and are satisfied that systems are in place to mitigate exposure to the major risks.

The major financial risk exemplified by Covid-19 is that of continued funding to cover the annual expenditure. The trustees recognise this will always be a risk with many organisations chasing limited funds and policy of retaining reserves to cover one years anticipated expenditure has proved a sound one but is no longer possible in the short term.

The lasting effects of a pandemic such as Covid-19 are an ongoing concern and will continue to challenge the Centre's financial position into 2024/25 and beyond.

Future plans

The Centre is keen to continue to attract new members so that the facilities offered are used to capacity. The exercise cycles continue to benefit those who have been able to return to the Centre and use them. This is also true of the balancing/standing frame. We are looking at ways to increase access to these facilities and indeed a third exercise cycle has just been obtained through a generous donation. Additional funding for the physiotherapist has ensured that her services will continue to be available for one day a week in the short term and further funding has been applied for.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G D Green
V J Zammit
Mr D F Mann
Mr P H Whitehead

New trustees are recruited and appointed by the board of trustees. The board have been attempting to recruit new trustees for some time, but have been unable to find suitable candidates. .

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Mr D F Mann

Dated: 8 October 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TABOR CENTRE

I report to the trustees on my examination of the financial statements of Tabor Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 financial statements to be reached.

Jacqueline Frost ACA
Independent Examiner

TC Group
11 De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

Dated: 28 October 2024

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	19,266	5,379	24,645	26,543	1,192	27,735
Charitable activities	**4**	109,058	-	109,058	119,576	-	119,576
Other trading activities	**5**	4,258	-	4,258	3,470	-	3,470
Investments	**6**	1,199	-	1,199	1,027	-	1,027
Total income		133,781	5,379	139,160	150,616	1,192	151,808
Expenditure on:							
Raising funds	**7**	61	-	61	61	-	61
Charitable activities	**8**	178,463	22,499	200,962	188,384	20,557	208,941
Total expenditure		178,524	22,499	201,023	188,445	20,557	209,002
Net expenditure		(44,743)	(17,120)	(61,863)	(37,829)	(19,365)	(57,194)
Transfers between funds		-	-	-	1,066	(1,066)	-
Net movement in funds		(44,743)	(17,120)	(61,863)	(36,763)	(20,431)	(57,194)
Reconciliation of funds:							
Fund balances at 1 April 2023		214,859	154,676	369,535	251,623	175,106	426,729
Fund balances at 31 March 2024		170,116	137,556	307,672	214,860	154,675	369,535

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TABOR CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**12**		181,088		211,268
Current assets					
Debtors	**13**	16,134		13,485	
Cash at bank and in hand		116,724		151,569	
		132,858		165,054	
Creditors: amounts falling due within one year	**14**	(6,274)		(6,787)	
Net current assets			126,584		158,267
Total assets less current liabilities			307,672		369,535
Income funds					
Restricted funds	**15**		137,556		154,675
Unrestricted funds			170,116		214,860
			307,672		369,535

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 8 October 2024

Mr G D Green
Trustee

Mr D F Mann
Trustee

Company Registration No. 05051071

1 Accounting policies

Charity information

Tabor Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Weavers Park, Courtauld Road, Braintree, Essex, CM7 9BT, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's SORP (FRS 102), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102 as its primary purpose is for social benefit.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received:

1 Accounting policies (Continued)

- Donations and legacies are recognised on the earlier of the charity being notified of an impending distribution or the money being received.
- Grant income is recognised on the date that the charity is notified that a grant has been awarded.
- Income from charitable activities is recognised in the period to which the services were supplied.
- Fundraising income is recognised on the date that the income is received.
- Gifts donated for resale are recognised when they are resold.

No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

The company has one activity, so all costs relate to that activity. No apportionment of costs is required.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Short leasehold	straight line over the period of the 30 year lease
Physio equipment	33% reducing balance
Fixtures and fittings	10% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

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

1 Accounting policies (Continued)

1.9 Pension costs and retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement to the Financial Activities in the period to which they relate.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**
	2024	**2024**	**2024**
	£	**£**	**£**
Donations and gifts	19,266	5,379	24,645
For the year ended 31 March 2023	26,543	1,192	27,735

4 Charitable activities

	Unrestricted funds	Total
	2024	2023
	£	£
Attendance	102,711	113,496
Lunch	4,231	4,044
Boccia	2,116	2,036
	109,058	119,576

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	4,258	3,470

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,199	1,027

7 Raising funds

	Unrestricted funds	Total
	2024	2023
	£	£
Sundries	61	61

8 Charitable activities

	Day Care Centre 2024 £	Day Care Centre 2023 £
Staff costs	126,267	125,636
Premises	16,023	19,659
Transport	9,549	10,204
Catering	3,616	4,027
Activity and project costs	8,966	6,770
Boccia	1,203	999
Sundries	2,968	2,349
Depreciation of tangible assets	30,179	34,909
	198,771	204,553
Share of support costs (see note 9)	150	629
Share of governance costs (see note 9)	2,041	3,759
	200,962	208,941
Analysis by fund		
Unrestricted funds	178,463	188,384
Restricted funds	22,499	20,557
	200,962	208,941
For the year ended 31 March 2023		
Unrestricted funds	188,384	
Restricted funds	20,557	
	208,941	

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Computer costs	150	-	150	629
Accountancy and legal fees	-	2,041	2,041	3,759
	150	2,041	2,191	4,388
Analysed between				
Charitable activities	150	2,041	2,191	4,388

Included in governance costs are Independent Examiner's fees of £1,800 (2023: £1,500).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or other benefits from the charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Carers	9	9

Employment costs	2024	2023
	£	£
Wages and salaries	122,999	121,506
Social security costs	1,491	2,158
Other pension costs	1,777	1,972
	126,267	125,636

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Short leasehold	Physio equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	424,027	7,203	48,990	127,498	607,718
At 31 March 2024	424,027	7,203	48,990	127,498	607,718
Depreciation and impairment					
At 1 April 2023	283,517	5,376	30,488	77,070	396,451
Depreciation charged in the year	15,054	603	1,915	12,607	30,179
At 31 March 2024	298,571	5,979	32,403	89,677	426,630
Carrying amount					
At 31 March 2024	125,456	1,224	16,587	37,821	181,088
At 31 March 2023	140,510	1,827	18,503	50,428	211,268

Leasehold premises costs relate to the cost of refurbishing and enlarging the premises owned by the local authority. The costs were funded by a grant from the Big Lottery Fund, and cannot be sold without the permission of the fund.

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	16,134	13,485

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	1,309	1,502
Accruals and deferred income	4,965	5,285
	6,274	6,787

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Other	8,695	5,379	(2,998)	11,076
Big Lottery	140,510	-	(15,054)	125,456
Mid Essex PCT	57	-	-	57
Physio Equipment	1,740	-	(788)	952
ECF Furniture	66	-	(66)	-
Physio	2,951	-	(2,951)	-
ECC Covid Infection Control	657	-	(642)	15
	154,676	5,379	(22,499)	137,556

Big Lottery - Property
Represents funding received in 2004 to help fund the refurbishment and enlargement of the leasehold premises. The building is depreciated over the term of the lease of 30 years and the relevant proportion is charged to the fund each year.

ECF Furniture
Funding was received to buy office equipment.

Physio
Funding received from various grants to enable continued weekly sessions from Physiotherapist for 2022 and 2023.

ECC Covid Infection Control
Funds received from local authority in 2020/21 to purchase specific Covid control items and cover overtime necessitated by Covid. The majority of the funds were unused and, with the agreement of the local authority, were retained as payment for unrestricted monthly attendance fees. This arrangement was treated in the 2021/22 accounts as a repayment of the original restricted grants and the receipt of unrestricted attendance fees. A small balance remains on the fund to cover other Covid expenses.

Other funds
Represents smaller funds where money has been collected for specific purposes and the money collected has not yet been spent.

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	55,632	125,456	181,088
Current assets/(liabilities)	114,484	12,100	126,584
	170,116	137,556	307,672

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	70,758	140,510	211,268
Current assets/(liabilities)	144,102	14,165	158,267
	214,860	154,675	369,535

17 Financial commitments, guarantees and contingent liabilities

The charity has a 30 year lease for the land and premises it occupies. The least provides for an annual peppercorn rent of £1. The premises are required to be maintained in good repairs both internally and externally and decorated as often as necessary. The landlord inspects the property annually. No liability is included in the accounts for the rent or repairs obligations.

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

TABOR CENTRE

England & Wales - Charity number 1102855

Accounts

REGISTERED COMPANY NUMBER: 05051071 (England and Wales)
REGISTERED CHARITY NUMBER: 1102855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

TABOR CENTRE

Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

TABOR CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is a day centre for adults with physical disabilities. providing support, care and activities which assist with independent living. lt operates in the Braintree District and is available to members five days a week throughout the year. The Charity, aims to assist and enable its members by:-

- offering a range of opportunities to help develop members' potential, giving more confidence to be independent in making choices about lifestyle. Work and particularly in today's society as equals
- providing social and vocational skills and development and encouraging participation in further education
- providing an informal and flexible environment to assist individual development
- involving members of the centre in decision making, and understanding and meeting their needs
- providing relief and respite for carers many of whom have a full-time care commitment
- providing wheelchair accessible transport which is essential to allow many members to attend
- offering specialist care. advice and support

Public benefit

The Tabor Centre provides a diverse comprehensive support service for those vulnerable residents in the local community and their family members who are often 24 hour carers. It's ethos centres around supporting adults and older people whatever their disability to live independently and with dignity.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The aftermath of the Covid-19 pandemic continues to have an impact on the Centre with reduced members, activities, and funding.
Numbers attending have not recovered to pre-pandemic levels which impacts on our ability to run classes and activities. We are pleased nonetheless that the weekly Boccia session has proved popular.

The services provided by the physiotherapist have been broadened and now include, as well as access to our specialist equipment, a weekly fitness class, one-to-one consultations, and individual fitness programmes towards rehabilitation. The members also have access to a chiropodist and this is well received.

The reduced staff numbers/hours have saved on core costs and we are managing to operate with only one bus for the time being.

We have had a number of new referrals both from the local authority and walk-ins.

Financial review

Financial position

The financial outcome for the year reflects the position outlined above. The year-end financial accounts show a deficit of £36,763.

Unrestricted Funds

Income of £150,615 was mainly sourced by members' attendance payments and Essex County Council.

Charitable expenditure was £187,378.

Restricted Funds

The charity received restricted funds of £1,192 and spent £21,623, reducing by £20,431 the restricted funds at the year-end as detailed in note 11.

Investment policy and objectives

The trustees have continued to adopt a cautious approach and most funds not immediately required are placed on deposit account with access available if needed. However, a proportion of the funds have now been placed on a fixed deposit to take advantage of the higher interest rates available to charities. This fixed rate deposit will be renewed on maturity to take advantage of the higher rates of interest now available.

STRATEGIC REPORT
Financial review
Reserves policy

Other than members attendance payments, funding for the Charity arises principally from one-off donations with little income committed beyond the current year. In view of the short term nature of the funding and uncertainty arising from economic pressures on even long term supporters. the trustees felt it is important to ensure stability' of the Charity in the near to medium term. For this purpose it was resolved some time ago to establish and hold reserves equivalent to at least one year's anticipated expenditure.

The reserves set aside previously have both been written back and the current free reserve of £144,102 does not fulfil the Trustees objective and the target is to re-establish this level of reserves over the next few years if this is at all possible.

Financial and risk management objectives and policies

The trustees review the risks to which the Charity may be exposed in particular those relating to the operations and funding of the Centre, and are satisfied that systems are in place to mitigate exposure to the major risks
.

The major financial risk exemplified by Covid-19 is that of continued funding to cover the annual expenditure. The trustees recognise this will always be a risk with many organisations chasing limited funds and policy of retaining reserves to cover one years anticipated expenditure has proved a sound one but is no longer possible in the short term.

The lasting impact of Covid-19 is an ongoing risk and will continue to challenge the Centre's financial position into 2023/24 and beyond

Future plans

The Centre is keen to continue to attract new members so that the facilities offered are used to capacity. The exercise cycles continue to benefit those who have been able to return to the Centre and use them. This is also true of the balancing/standing frame. We are looking at ways to increase access to these facilities. Additional funding for the physiotherapist has ensured that her services will continue to be available for one day a week.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number

05051071 (England and Wales)

Registered Charity number

1102855

Registered office

Weavers Park
Courtauld Road
Braintree
Essex
CM7 9BT

Trustees

D F Mann
G D Green
P H Whitehead
V J Zammit (appointed 26.5.22)

Company Secretary

D F Mann

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

Solicitors
Holmes and Hills
Bocking End
Braintree
Essex
CM7 9AJ

Investment Managers
CCLA Investment Management Ltd
Senator House
85 Queen Victoria
London
EC4V 4ET

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 July 2023 and signed on the board's behalf by:

D F Mann - Trustee

Independent examiner's report to the trustees of Tabor Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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.

Andrew Taylor

Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

25 July 2023

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants		**26,542**	**1,192**	**27,734**	57,329
Charitable activities					
Day Care Centre		**119,576**	**-**	**119,576**	123,727
Other trading activities	2	**3,470**	**-**	**3,470**	2,633
Investment income	3	**1,027**	**-**	**1,027**	47
Other income		**-**	**-**	**-**	600
Total		**150,615**	**1,192**	**151,807**	184,336
EXPENDITURE ON					
Raising funds		**61**	**-**	**61**	281
Charitable activities					
Day Care Centre		**188,383**	**20,557**	**208,940**	251,981
Total		**188,444**	**20,557**	**209,001**	252,262
NET INCOME/(EXPENDITURE)		**(37,829)**	**(19,365)**	**(57,194)**	(67,926)
Transfers between funds	11	**1,066**	**(1,066)**	**-**	-
Net movement in funds		**(36,763)**	**(20,431)**	**(57,194)**	(67,926)
RECONCILIATION OF FUNDS					
Total funds brought forward		**251,623**	**175,106**	**426,729**	494,655
TOTAL FUNDS CARRIED FORWARD		**214,860**	**154,675**	**369,535**	426,729

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	**70,758**	**140,510**	**211,268**	245,111
CURRENT ASSETS					
Debtors	9	**13,485**	**-**	**13,485**	12,356
Cash at bank		**137,404**	**14,165**	**151,569**	178,014
		150,889	**14,165**	**165,054**	190,370
CREDITORS					
Amounts falling due within one year	10	**(6,787)**	**-**	**(6,787)**	(8,752)
NET CURRENT ASSETS		**144,102**	**14,165**	**158,267**	181,618
TOTAL ASSETS LESS CURRENT LIABILITIES		**214,860**	**154,675**	**369,535**	426,729
NET ASSETS		**214,860**	**154,675**	**369,535**	426,729
FUNDS	11				
Unrestricted funds				**214,860**	251,623
Restricted funds				**154,675**	175,106
TOTAL FUNDS				**369,535**	426,729

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 charitable 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 statements, 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 and authorised for issue on 24 July 2023 and were signed on its behalf by:

D F Mann - Trustee

G D Green - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
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 2019)', 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.

Public benefit entity
The charity meets the definition of a public benefit entity under FRS102 as its primary purpose is for social benefit.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- Donations and legacies are recognised on the earlier of the charity being notified of an impending distribution or the money being received.
- Grant income is recognised on the date that the charity is notified that a grant has been awarded.
- Income from charitable activities is recognised in the period to which the services were supplied.
- Fundraising income is recognised on the date that the income is received.
- Gifts donated for resale are recognised when they are resold.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Tangible fixed assets are initially recognised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows:

- Short leasehold	- straight line over period of lease (30 years)
- Motor vehicles	- 25% reducing balance
- Computer equipment	- 33% reducing balance
- Kitchen equipment	- 33% reducing balance
- Other furniture & equipment	- 10% reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fund raising activities	**3,470**	2,633

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	**1,027**	47

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	**34,909**	41,098
Independent examiner's fees	**1,500**	1,500

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Carers	**9**	9

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and grants	45,602	11,727	57,329
Charitable activities			
Day Care Centre	123,727	-	123,727
Other trading activities	2,633	-	2,633
Investment income	47	-	47
Other income	600	-	600
Total	172,609	11,727	184,336
EXPENDITURE ON			
Raising funds	281	-	281

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Day Care Centre	207,792	44,189	251,981
Total	208,073	44,189	252,262
NET INCOME/(EXPENDITURE)	(35,464)	(32,462)	(67,926)
Transfers between funds	3,888	(3,888)	-
Net movement in funds	(31,576)	(36,350)	(67,926)
RECONCILIATION OF FUNDS			
Total funds brought forward	283,199	211,456	494,655
TOTAL FUNDS CARRIED FORWARD	251,623	175,106	426,729

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Physio equipment £	Totals £
COST					
At 1 April 2022	**424,027**	**51,057**	**127,498**	**4,070**	**606,652**
Additions	**-**	**1,066**	**-**	**-**	**1,066**
At 31 March 2023	**424,027**	**52,123**	**127,498**	**4,070**	**607,718**
DEPRECIATION					
At 1 April 2022	**268,463**	**31,474**	**60,261**	**1,343**	**361,541**
Charge for year	**15,054**	**2,146**	**16,809**	**900**	**34,909**
At 31 March 2023	**283,517**	**33,620**	**77,070**	**2,243**	**396,450**
NET BOOK VALUE					
At 31 March 2023	**140,510**	**18,503**	**50,428**	**1,827**	**211,268**
At 31 March 2022	155,564	19,583	67,237	2,727	245,111

Leasehold premises costs relate to the cost of refurbishing and enlarging the premises owned by the local authority. The costs were funded by a grant from the Big Lottery Fund, and cannot be sold without the permission of the Fund.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	13,485	12,356

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,502	1,602
Accrued expenses	5,285	7,150
	6,787	8,752

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	251,623	(37,829)	1,066	214,860
Restricted funds				
Other	8,400	295	-	8,695
Big Lottery	155,564	(15,054)	-	140,510
Mid Essex PCT	57	-	-	57
Physio equipment	1,740	-	-	1,740
ECF Furniture	1,132	-	(1,066)	66
Physio	7,557	(4,606)	-	2,951
ECC Covid Infection Control	656	-	-	656
	175,106	(19,365)	(1,066)	154,675
TOTAL FUNDS	426,729	(57,194)	-	369,535

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	150,615	(188,444)	(37,829)
Restricted funds			
Other	1,192	(897)	295
Big Lottery	-	(15,054)	(15,054)
Physio	-	(4,606)	(4,606)
	1,192	(20,557)	(19,365)
TOTAL FUNDS	151,807	(209,001)	(57,194)

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	283,199	(35,464)	3,888	251,623
Restricted funds				
Other	9,179	(779)	-	8,400
Big Lottery	170,618	(15,054)	-	155,564
Mid Essex PCT	57	-	-	57
Physio equipment	1,740	-	-	1,740
ECF Furniture	-	5,020	(3,888)	1,132
Physio	9,248	(1,691)	-	7,557
ECC Covid Infection Control	20,614	(19,958)	-	656
	211,456	(32,462)	(3,888)	175,106
TOTAL FUNDS	494,655	(67,926)	-	426,729

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,609	(208,073)	(35,464)
Restricted funds			
Other	3,725	(4,504)	(779)
Big Lottery	-	(15,054)	(15,054)
ECF Furniture	5,020	-	5,020
Physio	2,940	(4,631)	(1,691)
ECC Covid Infection Control	42	(20,000)	(19,958)
	11,727	(44,189)	(32,462)
TOTAL FUNDS	184,336	(252,262)	(67,926)

Description of funds

General fund
This represents the free reserves of the charity not earmarked for any specific purpose. The trustees policy is to try and hold reserves equivalent to at least one years anticipated expenditure.

Restricted funds

Big Lottery - Property
Represents funding received in 2004 to help fund the refurbishment and enlargement of the leasehold premises. The building is depreciated over the term of the lease of 30 years and the relevant proportion is charged to the fun each year.

ECF Furniture
Funding was received to buy office equipment.

Physio

11. MOVEMENT IN FUNDS - continued

Funding received from various grants to enable continued weekly sessions from Physiotherapist for 2022 and 2023.

ECC Covid Infection Control

Funds received from local authority in 2020/21 to purchase specific Covid control items and cover overtime necessitated by Covid. The majority of the funds were unused and, with the agreement of the local authority, were retained as payment for unrestricted monthly attendance fees. This arrangement was treated in the 2021/22 accounts as a repayment of the original restricted grant and the receipt of unrestricted attendance fees. A small balance remains on the fund to cover other Covid expenses.

Other funds
Represents smaller funds where money has been collected for specific purposes and the money collected has not yet been spent.

12. OTHER FINANCIAL COMMITMENTS

The charity has a 30 year lease for the land and premises it occupies. The lease provides for an annual peppercorn rent of £1. The premises are required to be maintained in good repair both internally and externally and decorated as often as necessary. The landlord inspects the property annually. No liability is included in the accounts for rent or repair obligations.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and grants		
Donations	**27,734**	22,211
Legacies	**-**	25,500
Grants	**-**	9,618
	27,734	57,329
Other trading activities		
Fund raising activities	**3,470**	2,633
Investment income		
Deposit account interest	**1,027**	47
Charitable activities		
Attendance	**113,496**	119,386
Lunch	**4,044**	4,028
Boccia	**2,036**	313
	119,576	123,727
Other income		
Miscellaneous income	**-**	600
Total incoming resources	**151,807**	184,336
EXPENDITURE		
Raising donations and legacies		
Sundries	**61**	281
Charitable activities		
Wages	**121,506**	133,606
Social security	**2,158**	4,115
Pensions	**1,972**	1,985
Staff training	**-**	450
Premises	**19,658**	20,616
Transport	**10,204**	9,031
Catering	**4,027**	3,668
Activity & project costs	**6,770**	10,115
Boccia	**999**	399
Sundries	**2,349**	2,826
Depreciation of tangible fixed assets	**34,909**	41,098
Grants to institutions	**-**	20,000
	204,552	247,909
Support costs		
Information technology		
IT	**629**	612

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Information technology		
Governance costs		
Accountancy and legal fees	**3,759**	3,460
Total resources expended	**209,001**	252,262
Net expenditure	**(57,194)**	(67,926)

This page does not form part of the statutory financial statements

TABOR CENTRE

England & Wales - Charity number 1102855

Accounts

REGISTERED COMPANY NUMBER: 05051071 (England and Wales)
REGISTERED CHARITY NUMBER: 1102855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

TABOR CENTRE

Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 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 31 March 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).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The Charity is a day centre for adults with physical disabilities. providing support, care and activities which assist with independent living. lt operates in the Braintree District and is available to members five days a week throughout the year. The Charity, aims to assist and enable its members by:-

- offering a range of opportunities to help develop members' potential, giving more confidence to be independent in making choices about lifestyle. Work and particularly in today's society as equals
- providing social and vocational skills and development and encouraging participation in further education
- providing an informal and flexible environment to assist individual development
- involving members of the centre in decision making, and understanding and meeting their needs
- providing relief and respite for carers many of whom have a full-time care commitment
- providing wheelchair accessible transport which is essential to allow many members to attend
- offering specialist care. advice and support

Public benefit
The Tabor Centre provides a diverse comprehensive support service for those vulnerable residents in the local community and their family members who are often 24 hour carers. It's ethos centres around supporting adults and older people whatever their disability to live independently and with dignity.

STRATEGIC REPORT
Achievement and performance
Charitable activities
The aftermath of the Covid-19 pandemic continues to have a major impact on the Centre in many ways: its members, its activities, its finances.

The various lockdowns reduced physical attendance to just a few members per day at most and now that face to face contact is possible, the effects of the pandemic are seen in substantially reduced numbers attending. Again, no classroom activities were possible this year due firstly to the lack of members to attend but also the withdrawal of those who lead the sessions. This includes the popular wheelchair dance afternoons and the Cooking Club, although Boccia has now resumed.

Staff numbers/hours have been reduced to save costs and consequently only one of the new buses is being used to transport members to the Centre.

Again during 2021/22, unfortunately, a number of members have passed away and there have been virtually no new referrals.

Financial review
Financial position
The financial outcome for the year has reflected the continuing impact of Covid-19. The year-end financial accounts show a deficit of £36,876.

Unrestricted Funds

The financial outcome for the year has reflected the continuing impact of Covid-19. The year-end financial accounts show a deficit of £35,464.

Income of £172,609 was mainly sourced by members' attendance payments and Essex County Council (we are grateful for their continued support during this difficult period).

Charitable expenditure was £208,073.

Restricted Funds

The charity received restricted funds of £11,727 and spent £44,189, reducing by £32,462 the restricted funds at the year-end as detailed in note 14.

STRATEGIC REPORT

Financial review

Investment policy and objectives

The trustees have continued to adopt a cautious approach and most funds not immediately required are placed on deposit account with access available if needed. However, a proportion of the funds have been placed on a fixed deposit to take advantage of the higher interest rates available to charities although rates available from any deposit during 2021/22 were negligible.

Reserves policy

Other than members contributions, funding for the Charity arises principally from one-off donations with little income committed beyond the current year. In view of the short term nature of the funding and uncertainty arising from economic pressures on even long term supporters. the trustees felt it is important to ensure stability' of the Charity in the near to medium term. For this purpose it was resolved some time ago to establish and hold free cash reserves equivalent to at least one year's anticipated expenditure.

The reserves set aside previously have both been written back and the current free cash reserves of £158,742 does not fulfil the Trustees objective and the target is to re-establish this level of reserves over the next few years if possible.

Financial and risk management objectives and policies

The trustees review the risks to which the Charity may be exposed in particular those relating to the operations and funding of the Centre, and are satisfied that systems are in place to mitigate exposure to the major risks
.
The major financial risk exemplified by Covid-19 is that of continued funding to cover the annual expenditure. The trustees recognise this will always be a risk with many organisations chasing limited funds and policy of retaining reserves to cover one years anticipated expenditure has proved a sound one but is coming under increasing pressure.

The lasting impact of Covid-19 is an ongoing risk and will continue to challenge the Centre's financial position into 2022/23 and beyond.

Future plans

The Centre is keen to continue to attract new members so that the facilities offered are used to capacity. The exercise cycles continue to benefit those who have been able to return to the Centre and use them. This is also true of the balancing/standing frame. Additional funding for the physiotherapist has ensured that her services will continue to be available for one day a week.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05051071 (England and Wales)

Registered Charity number

1102855

Registered office

Weavers Park
Courtauld Road
Braintree
Essex
CM7 9BT

Trustees

D F Mann
G D Green
P H Whitehead
Ms J E Holmes (resigned 8.1.22)
V J Zammit (appointed 26.5.22)

Company Secretary

D F Mann

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

Solicitors
Holmes and Hills
Bocking End
Braintree
Essex
CM7 9AJ

Investment Managers
CCLA Investment Management Ltd
Senator House
85 Queen Victoria
London
EC4V 4ET

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13 October 2022 and signed on the board's behalf by:

D F Mann - Trustee

Independent examiner's report to the trustees of Tabor Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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.

Andrew Taylor
Institute of Chartered Accounts in England and Wales
Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

17 October 2022

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

	Notes	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and grants		**45,602**	**11,727**	**57,329**	83,010
Charitable activities					
Day Care Centre		**123,727**	**-**	**123,727**	123,799
Other trading activities	2	**2,633**	**-**	**2,633**	782
Investment income	3	**47**	**-**	**47**	401
Other income		**600**	**-**	**600**	-
Total		**172,609**	**11,727**	**184,336**	207,992
EXPENDITURE ON					
Raising funds		**281**	**-**	**281**	618
Charitable activities					
Day Care Centre		**207,792**	**44,189**	**251,981**	257,682
Total		**208,073**	**44,189**	**252,262**	258,300
NET INCOME/(EXPENDITURE)		**(35,464)**	**(32,462)**	**(67,926)**	(50,308)
Transfers between funds	12	**3,888**	**(3,888)**	**-**	-
Net movement in funds		**(31,576)**	**(36,350)**	**(67,926)**	(50,308)
RECONCILIATION OF FUNDS					
Total funds brought forward		**283,199**	**211,456**	**494,655**	544,963
TOTAL FUNDS CARRIED FORWARD		**251,623**	**175,106**	**426,729**	494,655

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds as restated £
FIXED ASSETS					
Tangible assets	9	**89,547**	**155,564**	**245,111**	282,321
CURRENT ASSETS					
Debtors	10	**12,356**	**-**	**12,356**	16,607
Cash at bank		**158,472**	**19,542**	**178,014**	205,501
		170,828	**19,542**	**190,370**	222,108
CREDITORS					
Amounts falling due within one year	11	**(8,752)**	**-**	**(8,752)**	(9,774)
NET CURRENT ASSETS		**162,076**	**19,542**	**181,618**	212,334
TOTAL ASSETS LESS CURRENT LIABILITIES		**251,623**	**175,106**	**426,729**	494,655
NET ASSETS		**251,623**	**175,106**	**426,729**	494,655
FUNDS	12				
Unrestricted funds				**251,623**	283,199
Restricted funds				**175,106**	211,456
TOTAL FUNDS				**426,729**	494,655

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 charitable 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 statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2022

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 and authorised for issue on 13 October 2022 and were signed on its behalf by:

D F Mann - Trustee

G D Green - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
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 2019)', 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.

Public benefit entity
The charity meets the definition of a public benefit entity under FRS102 as its primary purpose is for social benefit.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- Donations and legacies are recognised on the earlier of the charity being notified of an impending distribution or the money being received.
- Grant income is recognised on the date that the charity is notified that a grant has been awarded.
- Income from charitable activities is recognised in the period to which the services were supplied.
- Fundraising income is recognised on the date that the income is received.
- Gifts donated for resale are recognised when they are resold.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Tangible fixed assets are initially recognised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows:

- Short leasehold	- straight line over period of lease (30 years)
- Motor vehicles	- 25% reducing balance
- Computer equipment	- 33% reducing balance
- Kitchen equipment	- 33% reducing balance
- Other furniture & equipment	- 10% reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2022	2021 as restated
	£	£
Fund raising activities	**2,633**	782

3. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Deposit account interest	**47**	401

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021 as restated
	£	£
Depreciation - owned assets	**41,098**	47,707
Surplus on disposal of fixed assets	**-**	(247)
Independent examiner's fees	**1,500**	1,500

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021 as restated
Carers	**9**	12

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and grants	25,127	57,883	83,010
Charitable activities			
Day Care Centre	123,799	-	123,799
Other trading activities	782	-	782
Investment income	401	-	401
Total	150,109	57,883	207,992

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds as restated £
EXPENDITURE ON			
Raising funds	618	-	618
Charitable activities			
Day Care Centre	224,730	32,952	257,682
Total	225,348	32,952	258,300
NET INCOME/(EXPENDITURE)	(75,239)	24,931	(50,308)
Transfers between funds	17,900	(17,900)	-
Net movement in funds	(57,339)	7,031	(50,308)
RECONCILIATION OF FUNDS			
Total funds brought forward	340,538	204,425	544,963
TOTAL FUNDS CARRIED FORWARD	283,199	211,456	494,655

8. PRIOR YEAR ADJUSTMENT

The trustees have reviewed the Charity's treatment of fixed assets acquired from restricted donations and grants, and are of the opinion that, with the exception of the grant for acquiring its premises, the Charity has met the terms of all such donations and grants by acquiring the fixed assets. The Charity may use the assets acquired on an unrestricted basis for any charitable purpose. Therefore all fixed assets other than premises have been reclassified as unrestricted, and the charity's funds have been reclassified accordingly.

The effect of the adjustment at 31.03.21 was to increase the Charity's unrestricted funds and fixed assets by by £94,013, and to reduce restricted funds and fixed assets by £94,013.

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Physio equipment £	Totals £
COST					
At 1 April 2021	**424,027**	**47,169**	**127,498**	**4,070**	**602,764**
Additions	**-**	**3,888**	**-**	**-**	**3,888**
At 31 March 2022	**424,027**	**51,057**	**127,498**	**4,070**	**606,652**
DEPRECIATION					
At 1 April 2021	**253,409**	**29,184**	**37,850**	**-**	**320,443**
Charge for year	**15,054**	**2,290**	**22,411**	**1,343**	**41,098**
At 31 March 2022	**268,463**	**31,474**	**60,261**	**1,343**	**361,541**
NET BOOK VALUE					
At 31 March 2022	**155,564**	**19,583**	**67,237**	**2,727**	**245,111**
At 31 March 2021	170,618	17,985	89,648	4,070	282,321

9. TANGIBLE FIXED ASSETS - continued

Leasehold premises costs relate to the cost of refurbishing and enlarging the premises owned by the local authority. The costs were funded by a grant from the Big Lottery Fund, and cannot be sold without the permission of the Fund.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Prepayments and accrued income	**12,356**	16,607

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Social security and other taxes	**1,412**	1,412
Other creditors	**190**	1,795
Accrued expenses	**7,150**	6,567
	8,752	9,774

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	**283,199**	**(35,464)**	**3,888**	**251,623**
Restricted funds				
Other	**9,179**	**(779)**	**-**	**8,400**
Big Lottery	**170,618**	**(15,054)**	**-**	**155,564**
Mid Essex PCT	**57**	**-**	**-**	**57**
Physio equipment	**1,740**	**-**	**-**	**1,740**
ECF Furniture	**-**	**5,020**	**(3,888)**	**1,132**
Physio	**9,248**	**(1,691)**	**-**	**7,557**
ECC Covid Infection Control	**20,614**	**(19,958)**	**-**	**656**
	211,456	**(32,462)**	**(3,888)**	**175,106**
TOTAL FUNDS	**494,655**	**(67,926)**	**-**	**426,729**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**172,609**	**(208,073)**	**(35,464)**
Restricted funds			
Other	**3,725**	**(4,504)**	**(779)**
Big Lottery	**-**	**(15,054)**	**(15,054)**
ECF Furniture	**5,020**	**-**	**5,020**
Physio	**2,940**	**(4,631)**	**(1,691)**
ECC Covid Infection Control	**42**	**(20,000)**	**(19,958)**
	11,727	**(44,189)**	**(32,462)**
TOTAL FUNDS	**184,336**	**(252,262)**	**(67,926)**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	295,538	(75,239)	62,900	283,199
Building fund	25,000	-	(25,000)	-
Covid 19 fund	20,000	-	(20,000)	-
	340,538	(75,239)	17,900	283,199
Restricted funds				
Other	20,318	4,313	(15,452)	9,179
Big Lottery	184,050	(15,054)	1,622	170,618
Mid Essex PCT	57	-	-	57
Physio equipment	-	5,810	(4,070)	1,740
Physio	-	9,248	-	9,248
ECC Covid Infection Control	-	20,614	-	20,614
	204,425	24,931	(17,900)	211,456
TOTAL FUNDS	544,963	(50,308)	-	494,655

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,109	(225,348)	(75,239)
Restricted funds			
Other	11,856	(7,543)	4,313
Big Lottery	-	(15,054)	(15,054)
Physio equipment	5,810	-	5,810
Physio	14,217	(4,969)	9,248
ECC Covid Infection Control	26,000	(5,386)	20,614
	57,883	(32,952)	24,931
TOTAL FUNDS	207,992	(258,300)	(50,308)

Description of funds

General fund
This represents the free reserves of the charity not earmarked for any specific purpose. The trustees policy is to try and hold reserves equivalent to at least one years anticipated expenditure.

Designated funds

Building fund
In 2020 £20,000 was designated by the trustees out of unrestricted funds to retain funds for proposed alterations to the charity's leasehold premises. Due to the Covid-19 pandemic and the resulting economic situation, the project has been put on hold and the funds transferred back to general reserves.

Covid-19 fund
In 2020 £25,000 was designated by the trustees out of unrestricted funds to cover the expected shortfall in income due to the Covid-19 pandemic.These funds have been released to the general fund as they have been spent in the current year.

Restricted funds

Big Lottery - Property
Represents funding received in 2004 to help fund the refurbishment and enlargement of the leasehold premises. The building is depreciated over the term of the lease of 30 years and the relevant proportion is charged to the fun each year.

ECF Furniture
Funding was received to buy office equipment.

Physio

Funding received from various grants to enable continued weekly sessions from Physiotherapist for 2022 and 2023.

ECC Covid Infection Control

Funds received from local authority in 2020/21 to purchase specific Covid control items and cover overtime necessitated by Covid. The majority of the funds were unused and, with the agreement of the local authority, were retained as payment for unrestricted monthly attendance fees. This arrangement has been treated in the accounts as a repayment of the original restricted grant and the receipt of unrestricted attendance fees. A small balance remains on the fund to cover other Covid expenses.

Other funds

12. MOVEMENT IN FUNDS - continued

Represents smaller funds where money has been collected for specific purposes and the money collected has not yet been spent.

13. OTHER FINANCIAL COMMITMENTS

The charity has a 30 year lease for the land and premises it occupies. The lease provides for an annual peppercorn rent of £1. The premises are required to be maintained in good repair both internally and externally and decorated as often as necessary. The landlord inspects the property annually. No liability is included in the accounts for rent or repair obligations.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 as restated £
INCOME AND ENDOWMENTS		
Donations and grants		
Donations	**22,211**	15,127
Legacies	**25,500**	-
Grants	**9,618**	67,883
	57,329	83,010
Other trading activities		
Fund raising activities	**2,633**	782
Investment income		
Deposit account interest	**47**	401
Charitable activities		
Attendance	**119,386**	121,038
Lunch	**4,028**	2,737
Boccia	**313**	24
	123,727	123,799
Other income		
Miscellaneous income	**600**	-
Total incoming resources	**184,336**	207,992
EXPENDITURE		
Raising donations and legacies		
Sundries	**281**	618
Charitable activities		
Wages	**133,606**	149,777
Social security	**4,115**	5,404
Pensions	**1,985**	2,369
Staff training	**450**	300
Premises	**20,616**	17,782
Transport	**9,031**	8,081
Catering	**3,668**	1,430
Activity & project costs	**10,115**	20,948
Boccia	**399**	-
Sundries	**2,826**	2,903
Depreciation of tangible fixed assets	**41,098**	45,775
Grants to institutions	**20,000**	-
	247,909	254,769
Support costs		
Finance		
Loss on sale of tangible fixed assets	**-**	(247)

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 as restated £
Finance		
Information technology		
IT	**612**	684
Governance costs		
Accountancy and legal fees	**3,460**	2,476
Total resources expended	**252,262**	258,300
Net expenditure	**(67,926)**	(50,308)

This page does not form part of the statutory financial statements

TABOR CENTRE

England & Wales - Charity number 1102855

Accounts

REGISTERED COMPANY NUMBER: 05051071 (England and Wales)
REGISTERED CHARITY NUMBER: 1102855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

TABOR CENTRE

Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is a day centre for adults with physical disabilities. providing support, care and activities which assist with independent living. lt operates in the Braintree District and is available to members five days a week throughout the year. The Charity, aims to assist and enable its members by:-

- offering a range of opportunities to help develop members' potential, giving more confidence to be independent in making choices about lifestyle. Work and particularly in today's society as equals
- providing social and vocational skills and development and encouraging participation in further education
- providing an informal and flexible environment to assist individual development
- involving members of the centre in decision making, and understanding and meeting their needs
- providing relief and respite for carers many of whom have a full-time care commitment
- providing wheelchair accessible transport which is essential to allow many members to attend
- offering specialist care. advice and support

Public benefit

The Tabor Centre provides a diverse comprehensive support service for those vulnerable residents in the local community and their family members who are often 24 hour carers. It's ethos centres around supporting adults and older people whatever their disability to live independently and with dignity.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The Covid-19 pandemic has had a major impact on the Centre in many ways: its members, its activities, its finances.
The various lockdowns have reduced physical attendance to just a few members per day at most and contact has been via phone calls, home visits where applicable and virtual contact via Zoom. No classroom activities were possible due firstly to the lack of members to attend but also the withdrawal of those who lead the sessions. This includes the popular Boccia and wheelchair dance afternoons and the Cooking Club.

The two replacement minibuses have had some use for conveying those for whom the Centre has been a vital lifeline during the Covid crisis.

In the midst of the pandemic, the Centre's long serving manager, Anthea Cooper, took her well deserved retirement and was replaced by Susan Law who comes to the Centre with much experience in the care industry. We acknowledge Anthea's success in developing the Centre during her 23 years as manager.

Unfortunately, a number of members have passed away during the last year and there have been no new referrals. A number of members have also indicated they will not be returning after the pandemic ends.

Financial review

Financial position

The financial outcome for the year has reflected the overall impact of Covid-19. The year-end financial accounts show a deficit of £76,800. Last year the board, in anticipation of a loss due to the Covid-19 restrictions set aside £25,000 which has been fully spent.

Unrestricted Funds
Income of £140,109 was mainly sourced by members' attendance payments and Essex County Council (we are grateful for their continued support during this difficult period).

Charitable expenditure was £216,909.

Restricted Funds

The charity received restricted funds of £67,884, and spent £41,390, adding £26,494 to the restricted funds at the year-end as detailed in note 14. Much of these funds were grants to assist with the additional costs brought about by Covid-19.

STRATEGIC REPORT

Financial review

Investment policy and objectives

The trustees have continued to adopt a cautious approach and most funds not immediately required are placed on deposit account with access available if needed. However, a proportion of the funds have been placed on a fixed deposit to take advantage of the higher interest rates available to charities although the rates available from any deposit are now negligible

Reserves policy

Other than members contributions, funding for the Charity arises principally from one-off donations with little income committed beyond the current year. In view of the short term nature of the funding and uncertainty arising from economic pressures on even long term supporters. the trustees feel it is important to ensure stability' of the Charity in the near to medium term. For this purpose it was resolved to establish and hold reserves equivalent to at least one year's anticipated expenditure.

The reserves set aside last year have both been written back - the Covid-19 reserve has been more than fully exhausted and the development of the building has been put on hold in view of financial restraints. The current free reserve of £189,186 does not fulfil the Trustees objective and the target is to re-establish this level of reserves over the next few years.

Financial and risk management objectives and policies

The trustees review the risks to which the Charity may be exposed in particular those relating to the operations and funding of the Centre, and are satisfied that systems are in place to mitigate exposure to the major risks
.
The major financial risk exemplified by Covid-19 is that of continued funding to cover the annual expenditure. The trustees recognise this will always be a risk with many organisations chasing limited funds and policy of retaining reserves to cover one years anticipated expenditure has proved a sound one.

Covid-19 clearly is an ongoing risk and will continue to impact the Centre's financial position into 2021/22 and beyond.

Future plans

The Centre is keen to continue to attract new members so that the facilities offered are used to capacity. The exercise cycles continue to benefit those who have been able to return to the Centre and use them. This is also true of the balancing/standing frame. Additional funding for the physiotherapist has ensured that her services will continue to be available for one day a week.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05051071 (England and Wales)

Registered Charity number

1102855

Registered office

Weavers Park
Courtauld Road
Braintree
Essex
CM7 9BT

Trustees

D F Mann
G D Green
P H Whitehead
Ms J E Holmes

Company Secretary

P H Whitehead

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

Solicitors
Holmes and Hills
Bocking End
Braintree
Essex
CM7 9AJ

Investment Managers
CCLA Investment Management Ltd
Senator House
85 Queen Victoria
London
EC4V 4ET

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 September 2021 and signed on the board's behalf by:

D F Mann - Trustee

Independent examiner's report to the trustees of Tabor Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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.

Andrew Taylor
Institute of Chartered Accounts in England and Wales
Baker Chapman & Bussey
Chartered Accountants
3 North Hill
Colchester
Essex
CO1 1DZ

4 October 2021

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants		**15,127**	**67,884**	**83,011**	40,632
Charitable activities					
Day Care Centre		**123,799**	**-**	**123,799**	215,695
Other trading activities	2	**782**	**-**	**782**	2,072
Investment income	3	**401**	**-**	**401**	1,307
Total		**140,109**	**67,884**	**207,993**	259,706
EXPENDITURE ON					
Raising funds		**618**	**-**	**618**	714
Charitable activities					
Day Care Centre		**216,291**	**41,390**	**257,681**	248,513
Total		**216,909**	**41,390**	**258,299**	249,227
NET INCOME/(EXPENDITURE)		**(76,800)**	**26,494**	**(50,306)**	10,479
Transfers between funds	11	**(1,571)**	**1,570**	**(1)**	-
Net movement in funds		**(78,371)**	**28,064**	**(50,307)**	10,479
RECONCILIATION OF FUNDS					
Total funds brought forward		**267,557**	**277,406**	**544,963**	534,484
TOTAL FUNDS CARRIED FORWARD		**189,186**	**305,470**	**494,656**	544,963

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	**17,690**	**264,631**	**282,321**	330,211
CURRENT ASSETS					
Debtors	9	**16,607**	**-**	**16,607**	15,985
Cash at bank and in hand		**164,663**	**40,839**	**205,502**	270,887
		181,270	**40,839**	**222,109**	286,872
CREDITORS					
Amounts falling due within one year	10	**(9,774)**	**-**	**(9,774)**	(72,120)
NET CURRENT ASSETS		**171,496**	**40,839**	**212,335**	214,752
TOTAL ASSETS LESS CURRENT LIABILITIES		**189,186**	**305,470**	**494,656**	544,963
NET ASSETS		**189,186**	**305,470**	**494,656**	544,963
FUNDS	11				
Unrestricted funds				**189,186**	267,557
Restricted funds				**305,470**	277,406
TOTAL FUNDS				**494,656**	544,963

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 charitable 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 statements, 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 and authorised for issue on 28 September 2021 and were signed on its behalf by:

D F Mann - Trustee

G D Green - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS102 as its primary purpose is for social benefit.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- Donations and legacies are recognised on the earlier of the charity being notified of an impending distribution or the money being received.
- Grant income is recognised on the date that the charity is notified that a grant has been awarded.
- Income from charitable activities is recognised in the period to which the services were supplied.
- Fundraising income is recognised on the date that the income is received.
- Gifts donated for resale are recognised when they are resold.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially recognised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows:

- Short leasehold	- straight line over period of lease (30 years)
- Motor vehicles	- 25% reducing balance
- Computer equipment	- 33% reducing balance
- Kitchen equipment	- 33% reducing balance
- Other furniture & equipment	- 10% reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fund raising activities	**782**	2,072

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	**401**	1,307

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	**47,707**	28,078
Surplus/(deficit) on disposal of fixed assets	**(247)**	1,963
Independent examiner's fees	**1,500**	1,818

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Carers	**12**	12

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and grants	7,292	33,340	40,632
Charitable activities			
Day Care Centre	215,695	-	215,695
Other trading activities	2,072	-	2,072
Investment income	1,253	54	1,307
Total	226,312	33,394	259,706
EXPENDITURE ON			
Raising funds	714	-	714

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Day Care Centre	218,749	29,764	248,513
Total	219,463	29,764	249,227
NET INCOME	6,849	3,630	10,479
RECONCILIATION OF FUNDS			
Total funds brought forward	260,708	273,776	534,484
TOTAL FUNDS CARRIED FORWARD	267,557	277,406	544,963

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Physio equipment £	Totals £
COST					
At 1 April 2020	**424,027**	**47,169**	**169,989**	**-**	**641,185**
Additions	**-**	**-**	**-**	**4,070**	**4,070**
Disposals	**-**	**-**	**(42,491)**	**-**	**(42,491)**
At 31 March 2021	**424,027**	**47,169**	**127,498**	**4,070**	**602,764**
DEPRECIATION					
At 1 April 2020	**238,355**	**26,413**	**46,206**	**-**	**310,974**
Charge for year	**15,054**	**2,771**	**29,882**	**-**	**47,707**
Eliminated on disposal	**-**	**-**	**(38,238)**	**-**	**(38,238)**
At 31 March 2021	**253,409**	**29,184**	**37,850**	**-**	**320,443**
NET BOOK VALUE					
At 31 March 2021	**170,618**	**17,985**	**89,648**	**4,070**	**282,321**
At 31 March 2020	185,672	20,756	123,783	-	330,211

Leasehold premises costs relate to the premises at Weaver's Park, Braintree. The cost of the premises were funded by a grant from the Big Lottery Fund, and cannot be sold without the permission of the Fund.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments and accrued income	16,607	15,985

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	63,749
Social security and other taxes	1,412	-
Other creditors	1,795	1,454
Accrued expenses	6,567	6,917
	9,774	72,120

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	222,557	(76,800)	43,429	189,186
Building fund	25,000	-	(25,000)	-
Covid 19 fund	20,000	-	(20,000)	-
	267,557	(76,800)	(1,571)	189,186
Restricted funds				
Other	37,176	32,243	(15,452)	53,967
Big Lottery	184,050	(15,054)	1,622	170,618
Big Lottery - Minibus	1,192	-	(1,192)	-
Minibus	54,931	3,495	16,592	75,018
Mid Essex PCT	57	-	-	57
Physio equipment	-	5,810	-	5,810
	277,406	26,494	1,570	305,470
TOTAL FUNDS	544,963	(50,306)	(1)	494,656

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,109	(216,909)	(76,800)
Restricted funds			
Other	52,073	(19,830)	32,243
Big Lottery	-	(15,054)	(15,054)
Minibus	10,001	(6,506)	3,495
Physio equipment	5,810	-	5,810
	67,884	(41,390)	26,494
TOTAL FUNDS	207,993	(258,299)	(50,306)

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	230,708	6,849	(15,000)	222,557
Minibus fund	30,000	-	(30,000)	-
Building fund	-	-	20,000	20,000
Covid 19 fund	-	-	25,000	25,000
	260,708	6,849	-	267,557
Restricted funds				
Other	41,143	(3,967)	-	37,176
Big Lottery	199,104	(15,054)	-	184,050
Big Lottery - Minibus	1,589	(397)	-	1,192
Minibus	31,883	23,048	-	54,931
Mid Essex PCT	57	-	-	57
	273,776	3,630	-	277,406
TOTAL FUNDS	534,484	10,479	-	544,963

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,312	(219,463)	6,849
Restricted funds			
Other	2,772	(6,739)	(3,967)
Big Lottery	-	(15,054)	(15,054)
Big Lottery - Minibus	-	(397)	(397)
Minibus	30,622	(7,574)	23,048
	33,394	(29,764)	3,630
TOTAL FUNDS	259,706	(249,227)	10,479

Description of funds

General fund
This represents the free reserves of the charity not earmarked for any specific purpose. The trustees policy is to try and hold reserves equivalent to at least one years anticipated expenditure.

Designated funds

Building fund
In 2020 £20,000 was designated by the trustees out of unrestricted funds to retain funds for proposed alterations to the charity's leasehold premises. Due to the Covid-19 pandemic and the resulting economic situation, the project has been put on hold and the funds transferred back to general reserves.

Covid-19 fund
In 2020 £25,000 was designated by the trustees out of unrestricted funds to cover the expected shortfall in income due to the Covid-19 pandemic.These funds have been released to the general fund as they have been spent in the current year.

11. MOVEMENT IN FUNDS - continued

Restricted funds

Big Lottery - Property
Represents funding received in 2004 to help fund the building of the leasehold premises. The building is depreciated over the term of the lease of 30 years and the relevant proportion is charged to the fun each year.

Big Lottery - Minibus
Represents Big Lottery funding and other collections and donations received to assist with the purchase of two minibuses in 2012 and since then for the future replacement of minibuses. The minibuses purchased are depreciated and the relevant proportion is charged to each of the funds each year.

Mid Essex PCT
Funding was received for a specific project and the balance of £57 represents the small balance unspent.

Other funds
Represents smaller funds where money has been collected for specific purposes and includes assets purchased not yet fully depreciated and money collected not yet spent..

12. OTHER FINANCIAL COMMITMENTS

The charity has a 30 year lease for the land and premises it occupies. The lease provides for an annual peppercorn rent of £1. The premises are required to be maintained in good repair both internally and externally and decorated as often as necessary. The landlord inspects the property annually. No liability is included in the accounts for rent or repair obligations.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and grants		
Donations	**2**	14,347
Grants	**83,009**	26,285
	83,011	40,632
Other trading activities		
Fund raising activities	**782**	2,072
Investment income		
Deposit account interest	**401**	1,307
Charitable activities		
Attendance	**121,038**	198,279
Transport	**-**	2,866
Lunch	**2,737**	12,908
Boccia	**24**	1,642
	123,799	215,695
Total incoming resources	**207,993**	259,706
EXPENDITURE		
Raising donations and legacies		
Sundries	**618**	714
Charitable activities		
Wages	**149,777**	147,958
Social security	**5,404**	3,451
Pensions	**2,369**	1,612
Staff training	**300**	-
Premises	**17,782**	16,565
Transport	**8,081**	15,864
Catering	**1,430**	7,101
Activity & project costs	**20,948**	17,643
Boccia	**-**	1,032
Sundries	**2,902**	3,502
Depreciation of tangible fixed assets	**45,775**	28,078
	254,768	242,806
Support costs		
Finance		
Loss on sale of tangible fixed assets	**(247)**	1,963
Information technology		
IT	**684**	-
Governance costs		
Accountancy and legal fees	**2,476**	3,744

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Total resources expended	**258,299**	249,227
Net (expenditure)/income	**(50,306)**	10,479

This page does not form part of the statutory financial statements