

SCOPE WEST SUSSEX

England & Wales · Charity number 1112581

Details

Status	Registered
Legal form	Charitable company
Company number	05407738
Registered	2005-12-21
Register	View on the Charity Commission register

Contact

Address	Scope West Sussex Sunray Building Little Breach Chichester PO19 5UA
Phone	01243775330
Email	info@scope-west-sussex.org.uk
Website	www.scope-west-sussex.org.uk

Activities

Objects: (I) TO PROVIDE, CAUSE TO BE PROVIDED OR ASSIST IN PROVIDING SUPPORT FOR PEOPLE WITH CEREBRAL PALSY AND RELATED DISABILITIES, THEIR FAMILIES AND CARERS IN ACCORDANCE WITH THE DECLARED AIMS AND OBJECTIVES OF SCOPE;(II) IN PARTICULAR TO PROVIDE FACILITIES FOR TRAINING IN SKILLS, LEADING, IF POSSIBLE, TO EMPLOYMENT AND INDEPENDENT LIVING

Activities: Our mission is to involve, support, and develop people with physical disabilities, particularly cerebral palsy in West Sussex, their families and carers, by providing a focal point for individuals to meet as well as activities and training, and to run a day resource centre for the development of skills, friendship, and support.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WEST SUSSEX
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£349,408	£286,999	-	-
2024-03-31	£307,955	£311,076	-	-
2023-03-31	£325,302	£323,536	-	-
2022-03-31	£291,766	£240,924	-	-
2021-03-31	£291,194	£250,473	-	-

Trustees

Name	Role	Appointed
Karen Jones	Chair	2013-12-29
Nathan Burrows		2019-09-23
Penelope Ellison		2024-06-03
RICHARD KEVIN BURROWS		2012-05-11

Accounts

REGISTERED COMPANY NUMBER: 05407738 (England and Wales)
REGISTERED CHARITY NUMBER: 1112581

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Scope West Sussex

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Contents of the Financial Statements
for the Year Ended 31 March 2025

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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 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 established to provide, cause to be provided, or assist in providing, support for people with Cerebral Palsy and related disabilities, their families and carers, in accordance with the declared aims and objectives, and, in particular to provide facilities for training in skills leading, if possible, to employment and independent living.

Significant activities

The primary activity of the charity is a day centre for young disable adults, supported by Social Services. It also organises fund raising events to support the work of the charity.

Public benefit

The trustees have considered the Charity Commission guidance on public benefit and consider that the objectives and activities of Scope West Sussex provide the following benefits.

The services of Scope West Sussex are available to any individual within West Sussex who has Cerebral Palsy or a related disability, and their families and carers, regardless of income, age, race or religion.

The primary activity of the charity is a day centre for young disabled adults, which is freely available to all those who choose to become members.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Chair's Report for the Year 2024-2025

The charity was founded in the mid-sixties, occupying the current building since 1972.

Our current motto 'Giving Hope Changing Lives' has enabled us to improve the lives of our current members. It has also given those that care for them much needed respite.

The Centre is still run by the current Manager Clare Goff and Deputy Manager Stuart Napper. They are supported by a reliable and dedicated team of 6 staff offering the opportunity for those members that attend the Centre to have days out to places like the theatre, pub lunches, trips on a canal boat, shopping, and any other local attractions that take their fancy. We still have our 4 adapted minibuses to cater for these excursions.

The insolvency of our charity shops was finalised on 25 January 2025.

We are currently fundraising for a new kitchen for the centre. Staff arranged a sponsored walk of Goodwood Race Circuit in June 2024. A special thanks go to all the staff for their hard work to make this event possible. This was supported by staff, trustees, members, family and friends. A fun evening was had by all. Well done all. We managed to raise more than £2,000.

On the 8th April 2024, Irene Hayler retired as a trustee. We thank Irene for her support as a trustee and previously as admin clerk for the Centre. On the 3rd September 2024 Douglas Hayler our previous chairman and trustee retired. Douglas is still fundraising for us. We wish them both well for a long and happy retirement.

On the 13th March 2025, one of our longest serving members of staff Paul Hope retired. A retirement party was held at the Centre in appreciation for Paul's commitment over the years. He was a valued and witty member of staff and will be sadly missed by us all. This party was attended by staff, members past and present, carers and trustees. A presentation was made by Clare (Manager). Thank you, Paul, for all your hard work over the years, we wish you a long and happy retirement.

Our charity is still in a good financial position with good strong reserves. The support we receive by its current members is greatly appreciated.

I want to take this opportunity to thank all the staff for their support. They face many challenges throughout the year, but with their positive attitudes, commitment and hard work, they still manage to make the Centre a fun place to work and enrich the lives of those who attend, without you the Centre would not be possible.

Karen Jones, Chair

FINANCIAL REVIEW

Financial position

Total income for the year amounted to £349,408 (2024 £308,165) of which £18,000 (2024 nil) was restricted.

Total expenditure amounted to £286,999 (2024 £331,286) of which nil was restricted (2024 nil).

The charity made a surplus for the year of £61,918 (2024 deficit of £19,357) bringing the total funds of the charity to £534,863 (2024 £472,945). Of this, £505,356 (2024 £457,852) is unrestricted, and £29,507 (2024 £15,093) is unrestricted.

Investment policy and objectives

The majority of the charity's investments are held as cash. During the year £100,000 was invested in an ethical one year fixed rate account with The Charity Bank Limited with other funds held across three different accounts with Lloyds Bank plc. A small amount of the charity's reserves are also held in the form of CCLA COIF Charities Ethical Investment Fund Accumulation units.

FINANCIAL REVIEW

Reserves policy

The trustees have designated the Centre Reserve Fund which is set at a level equivalent to at least three months of expenditure and is held to cover any unexpected revenue shortfall from the Centre or to cover any unexpected expenditure incurred.

At the year end the Centre Reserve Fund amounted to £93,536 (2024 £94,027) and is held as a mixture of listed investments and cash.

FUTURE PLANS

The trustees plan to continue to improve the work of the Centre and to work closely with all parties to decide on the nature of the next special project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope West Sussex is a company, limited by guarantee, as defined by the Charities Act 2006. It is governed by its Memorandum and Articles of Association and was incorporated on 30th March 2005. It is a charity registered with the Charity Commission.

Recruitment and appointment of new trustees

All members of the charity and any other person who is willing to become a trustee of the charity are eligible for election to the board of trustees. No paid employee of the charity is eligible for election to membership of the board of trustees. The members of the board of trustees are elected at the Annual General Meeting each year.

All members of the board shall hold office for three years. One third shall automatically retire at the end of each year, but those members shall be eligible for re-election. The board of trustees hold meetings on a bi-monthly basis or as required.

The trustees of the charity are also directors of the limited company.

Organisational structure

The headquarters of the charity is situated at The Point Day Centre, Little Breach, in Chichester. The day to day running of the Centre is undertaken by the centre management committee. This is a standing committee appointed by the trustees.

Induction and training of new trustees

New trustees are introduced to the board and briefed as necessary in all aspects of the charity's objects and policies. Trustees are encouraged to seek training, as appropriate, and also to observe and follow the requirements and guidelines set down by the Charity Commission and Companies House.

Risk management

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

Risks are determined and discussed by the trustees at their meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05407738 (England and Wales)

Registered Charity number

1112581

Scope West Sussex

Report of the Trustees
for the Year Ended 31 March 2025

Registered office

The Sunray Building
Little Breach
Chichester
West Sussex
PO19 5UA

Trustees

Richard Burrows
Nathan Paul Burrows
Penelope Ellison (appointed 3.6.2024)
Jane Feild
Karen Jones Chair
Sarah Welch (appointed 3.6.2024)
Douglas Hayler (resigned 3.9.2024)
Vicky Barks (resigned 4.4.2024)
Irene Hayler (resigned 8.4.2024)

Independent Examiner

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Bankers

Lloyds Bank
10 East Street
Chichester
West Sussex
PO19 1HJ

Centre Manager

Clare Goff

Website Address

www.scope-west-sussex.org.uk

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11 September 2025 and signed on its behalf by:

Karen Jones - Trustee

Independent examiner's report to the trustees of Scope West Sussex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Hilary Julian BA FCA DChA

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

6 October 2025

Scope West Sussex

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

		Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,445	18,000	23,445	3,466
Charitable activities	5				
SCOPE West Sussex Centre		273,261	-	273,261	251,790
Special Care		49,928	-	49,928	52,001
Other trading activities	3	1,060	-	1,060	900
Investment income	4	1,714	-	1,714	8
Total		<u>331,408</u>	<u>18,000</u>	<u>349,408</u>	<u>308,165</u>
EXPENDITURE ON					
Raising funds		902	-	902	10
Charitable activities	6				
SCOPE West Sussex Centre		<u>286,097</u>	<u>-</u>	<u>286,097</u>	<u>331,276</u>
Total		<u>286,999</u>	<u>-</u>	<u>286,999</u>	<u>331,286</u>
Net gains/(losses) on investments		<u>(491)</u>	<u>-</u>	<u>(491)</u>	<u>3,764</u>
NET INCOME/(EXPENDITURE)		43,918	18,000	61,918	(19,357)
Transfers between funds	19	<u>3,586</u>	<u>(3,586)</u>	<u>-</u>	<u>-</u>
Net movement in funds		47,504	14,414	61,918	(19,357)
RECONCILIATION OF FUNDS					
Total funds brought forward		457,852	15,093	472,945	492,302
TOTAL FUNDS CARRIED FORWARD		<u><u>505,356</u></u>	<u><u>29,507</u></u>	<u><u>534,863</u></u>	<u><u>472,945</u></u>

The notes form part of these financial statements

Scope West Sussex

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds as restated £
FIXED ASSETS					
Tangible assets	13	44,040	-	44,040	56,138
Investments	14	32,814	-	32,814	33,305
		<u>76,854</u>	<u>-</u>	<u>76,854</u>	<u>89,443</u>
CURRENT ASSETS					
Debtors	15	32,582	-	32,582	31,376
Investments	16	100,000	-	100,000	-
Cash at bank		304,901	29,507	334,408	362,519
		<u>437,483</u>	<u>29,507</u>	<u>466,990</u>	<u>393,895</u>
CREDITORS					
Amounts falling due within one year	17	(8,981)	-	(8,981)	(10,393)
NET CURRENT ASSETS		<u>428,502</u>	<u>29,507</u>	<u>458,009</u>	<u>383,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>505,356</u>	<u>29,507</u>	<u>534,863</u>	<u>472,945</u>
NET ASSETS		<u>505,356</u>	<u>29,507</u>	<u>534,863</u>	<u>472,945</u>
FUNDS	19				
Unrestricted funds				505,356	457,852
Restricted funds				29,507	15,093
TOTAL FUNDS				<u>534,863</u>	<u>472,945</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Scope West Sussex

Balance Sheet - continued

31 March 2025

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 11 September 2025 and were signed on its behalf by:

Karen Jones - Trustee

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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

Allocation and apportionment of costs

Support expenditure which does not directly relate to the objects of the charity is analysed between charitable expenditure across each charitable activity. Items which involve more than one cost category are apportioned as appropriate to the cost categories involved.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- not provided
Improvements to property	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Assets with an initial cost greater than £1,000 are capitalised.

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.

1. ACCOUNTING POLICIES - continued**Fund accounting**

Unrestricted designated funds are funds which the trustees have designated for specific projects. The aim and use of each fund is set out in the notes to the accounts.

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. The aim of each restricted fund is set out in the notes to the accounts.

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.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Investments with a fixed term of less than 12 months at the balance sheet date are classified as current assets.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	5,445	3,466
Grants	18,000	-
	<u>23,445</u>	<u>3,466</u>

Grants received, included in the above, are as follows:

	2025	2024 as restated
	£	£
National Lottery - Kitchen	15,000	-
Bruce Wake Charitable Trust - Kitchen	3,000	-
	<u>18,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2025	2024 as restated
	£	£
Room hire	1,060	900

4. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Deposit account interest	1,714	8

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024 as restated
	Activity	£	£
Transport income	SCOPE West Sussex Centre	15,062	5,278
Attendance fees	SCOPE West Sussex Centre	258,199	246,512
Special care income	Special Care	49,928	52,001
		323,189	303,791

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
SCOPE West Sussex Centre	283,040	3,057	286,097

7. SUPPORT COSTS

	Governance costs £
SCOPE West Sussex Centre	3,057

Governance costs include £1,350 payable to the Independent Examiner (2024 £2,160).

8. NET INCOME/(EXPENDITURE)

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

	2025	2024 as restated
	£	£
Depreciation - owned assets	13,705	12,554

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024 as restated
	£	£
Wages and salaries	197,643	200,077
Social security costs	10,414	10,542
Other pension costs	3,753	3,666
	<u>211,810</u>	<u>214,285</u>

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

	2025	2024 as restated
SCOPE West Sussex Centre staff	9	9
Shop staff	-	3
	<u>9</u>	<u>12</u>

No employee received emoluments in excess of £60,000 in either the current year or the prior year.

The key management personnel of the charity comprise the Centre Manager and the Deputy Centre Manager. The total employee benefits of the key management of the charity were £72,805 (2024: £73,191).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,466	-	3,466
Charitable activities			
SCOPE West Sussex Centre	251,790	-	251,790
Special Care	52,001	-	52,001
Other trading activities	900	-	900
Investment income	8	-	8
Total	<u>308,165</u>	<u>-</u>	<u>308,165</u>
EXPENDITURE ON			
Raising funds	10	-	10
Charitable activities			
SCOPE West Sussex Centre	331,276	-	331,276

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted fund	Total funds as restated
	£	£	£
Total	331,286	-	331,286
Net gains on investments	3,764	-	3,764
NET INCOME/(EXPENDITURE)	(19,357)	-	(19,357)
Transfers between funds	18,302	(18,302)	-
Net movement in funds	(1,055)	(18,302)	(19,357)
RECONCILIATION OF FUNDS			
Total funds brought forward	458,907	33,395	492,302
TOTAL FUNDS CARRIED FORWARD	457,852	15,093	472,945

12. PRIOR YEAR ADJUSTMENT

Room hire income of £800 that was previously included as other voluntary income has been reclassified as income from other trading activities. £210 of contributions to transport that was previously netted off against charitable activities costs has been reclassified as income from charitable activities. The loss on investment of £100 in the prior year that was previously allocated to the general fund (unrestricted and undesignated) and then transferred to the Centre fund has been reclassified to the Centre fund. Expenditure totalling £6,786 that was previously allocated to the designated unrestricted Transport fund and then transferred to the Centre fund has been reclassified to the Centre fund. The Centre fund is undesignated and unrestricted.

13. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £
COST			
At 1 April 2024	10,756	159,652	31,252
Additions	-	-	1,387
At 31 March 2025	10,756	159,652	32,639
DEPRECIATION			
At 1 April 2024	-	124,119	28,364
Charge for year	-	5,372	1,418
At 31 March 2025	-	129,491	29,782
NET BOOK VALUE			
At 31 March 2025	10,756	30,161	2,857
At 31 March 2024	10,756	35,533	2,888

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	127,839	12,784	342,283
Additions	-	220	1,607
At 31 March 2025	127,839	13,004	343,890
DEPRECIATION			
At 1 April 2024	121,052	12,610	286,145
Charge for year	6,787	128	13,705
At 31 March 2025	127,839	12,738	299,850
NET BOOK VALUE			
At 31 March 2025	-	266	44,040
At 31 March 2024	6,787	174	56,138

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	33,305
Revaluations	(491)
At 31 March 2025	32,814
NET BOOK VALUE	
At 31 March 2025	32,814
At 31 March 2024	33,305

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	12,814
Cost	20,000
	32,814

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade debtors	17,108	18,695
Other debtors	268	100
Prepayments and accrued income	15,206	12,581
	<u>32,582</u>	<u>31,376</u>

16. CURRENT ASSET INVESTMENTS

	2025	2024 as restated
	£	£
Short term deposits	<u>100,000</u>	<u>-</u>

Short term deposits consist of a fixed term bank deposit maturing in December 2025 with an applicable interest rate of 4.46%.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Payments on account	2,588	1,191
Trade creditors	1,110	1,333
Social security and other taxes	3,184	3,505
Other creditors	749	792
Accruals and deferred income	1,350	3,572
	<u>8,981</u>	<u>10,393</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024 as restated
	£	£
Within one year	15,000	15,000
Between one and five years	-	15,000
	<u>15,000</u>	<u>30,000</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
Centre reserve fund	94,027	(491)	-	93,536
Centre fund	363,825	44,409	3,586	411,820
	457,852	43,918	3,586	505,356
Restricted funds				
Fundraising Projects fund	15,093	18,000	(3,586)	29,507
TOTAL FUNDS	472,945	61,918	-	534,863

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre reserve fund	-	-	(491)	(491)
Centre fund	331,408	(286,999)	-	44,409
	331,408	(286,999)	(491)	43,918
Restricted funds				
Fundraising Projects fund	18,000	-	-	18,000
TOTAL FUNDS	349,408	(286,999)	(491)	61,918

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
Centre reserve fund	90,163	3,864	-	94,027
Centre fund	368,744	(23,221)	18,302	363,825
	458,907	(19,357)	18,302	457,852
Restricted funds				
Fundraising Projects fund	33,395	-	(18,302)	15,093
TOTAL FUNDS	492,302	(19,357)	-	472,945

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre reserve fund	-	-	3,864	3,864
Centre fund	308,165	(331,286)	(100)	(23,221)
	<u>308,165</u>	<u>(331,286)</u>	<u>3,764</u>	<u>(19,357)</u>
TOTAL FUNDS	<u>308,165</u>	<u>(331,286)</u>	<u>3,764</u>	<u>(19,357)</u>

The Centre fund is an unrestricted fund which covers the main activities of the charity and includes the members' attendance fees and meets the day to day running costs of the charity,

The Centre reserve fund is a designated unrestricted fund which holds the funds designated by the trustees to cover any unexpected revenue shortfall or unexpected expenditure.

The Fundraising Projects fund is a restricted fund which holds the funds that have been raised for buying specialised equipment and assets for the Centre. When the funds are expended a transfer is made from the Fundraising Projects fund to the Centre fund.

Transfers between funds

The transfer from the Fundraising Projects fund is made when the funds have been spent on the restricted purpose for which they were received, in accordance with the requirements of the SORP,

20. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution scheme for the benefit of employees. Contributions payable during the year amounted to £3,753 (2024 £3,666) and contributions of £749 (2024 £792) were outstanding at the year end.

21. RELATED PARTY DISCLOSURES

During the year the charity incurred expenditure amounting to £1,500 (2024 £1,892) for bookkeeping support from Heart and Soul Accounting Limited, formerly HB Associates, a business owned by a person connected to Karen Jones, trustee. The amount outstanding at the year end was nil (2024 nil).

Three of the trustees have family members who are members of Scope West Sussex and attend the day centre. The total amount receivable from family members of trustees during the year was £49,648 (2024 £51,585) and the amount due at the year end was £936 (2024 £2,460).

There were no other related party transactions for the year ended 31 March 2025 or the prior year.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025	2024 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,445	3,466
Grants	18,000	-
	23,445	3,466
Other trading activities		
Room hire	1,060	900
Investment income		
Deposit account interest	1,714	8
Charitable activities		
Transport income	15,062	5,278
Attendance fees	258,199	246,512
Special care income	49,928	52,001
	323,189	303,791
Total incoming resources	349,408	308,165
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	902	10
Charitable activities		
Wages	197,643	200,077
Social security	10,414	10,542
Pensions	3,753	3,666
Insurance	5,558	5,756
Telephone	1,933	2,485
Utilities	7,443	2,410
Collection and bin rental	2,516	2,313
Internal maintenance	838	2,676
Motor expenses	5,614	5,906
Fuel	4,758	6,568
Staff training	879	949
Staff expenses	3,051	1,057
Licenses and subscriptions	697	832
Administration	73	171
Consumables	5,502	4,218
Centre equipment	1,785	560
Computer expenses	1,149	1,562
Rent	15,129	15,075
Bad debts	600	46,475
Carried forward	269,335	313,298

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025	2024 as restated
	£	£
Charitable activities		
Brought forward	269,335	313,298
Improvements to property depreciation	5,372	4,139
Fixtures and fittings depreciation	1,418	1,542
Motor vehicles depreciation	6,787	6,786
Computer equipment depreciation	128	86
	283,040	325,851
 Support costs		
 Governance costs		
Independent examination fees	1,350	2,160
Professional fees	1,707	3,265
	3,057	5,425
Total resources expended	286,999	331,286
Net income/(expenditure) before gains and losses	62,409	(23,121)
 Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	(100)
Unrealised gains/(losses) on fixed asset investments	(491)	3,864
Net income/(expenditure)	<u>61,918</u>	<u>(19,357)</u>

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2024
for
Scope West Sussex

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

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**Report of the Trustees
for the Year Ended 31st March 2024**

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 31st March 2024. 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

- i) The Company is established for charitable objects only.
- ii) The Company is established,
 - a) To provide, cause to be provided or assist in providing support for people with Cerebral Palsy and related disabilities, their families and carers, in accordance with the declared aims and objectives.
 - b) In particular to provide facilities for training in skills, leading, if possible, to employment and independent living.

Public benefit

The trustees have considered the Charity Commission guidance on public benefit and consider that the objectives and activities of Scope West Sussex provide the following benefits: -

The services of Scope West Sussex are available to any individual within West Sussex who has Cerebral Palsy or a related disability and their families and carers regardless of income, age, race or religion.

The primary activity of the charity is a day centre for young disabled adults, which is freely available to all those who choose to become members.

Significant activities

The primary activity of the charity is a day centre for young disabled adults, supported by Social Services. It also organises fund raising events to support the work of the charity.

**Report of the Trustees
for the Year Ended 31st March 2024**

ACHIEVEMENT AND PERFORMANCE

Chairman's report for the year 2023/2024

The Charity was founded in the mid-sixties, occupying the present building in 1972. It has improved the lives of the severely disabled adult members that attend. It is a unique charity where our motto is 'Giving Hope Changing Lives'.

The centre is run by Clare Goff (manager) with the support of Stuart Napper (deputy manager). They are supported by a dedicated team of 7. We are currently operating at near capacity and have a couple of prospective new members. Currently we still have our 4 adapted minibuses for use by our members for their many social outings.

Having taken over from Douglas Hayler in January 2023 we have made a few changes. Our accounting software was changed from Sage to Xero due to inefficiencies and cost savings. Unfortunately, by implementing these changes it led to some redundancies

Both of our charity shops have struggled over the last few years, due to closures during covid and the increased costs for service charges on the Pagham shop. Alternative ways were looked at to try and make the shops more profitable. Sadly, it became apparent that The Point Chichester Trading Ltd was insolvent and an Insolvency Practitioner was engaged in July 2023. Both shops were closed on 4th July 2023 and the staff were made redundant. The insolvency is still ongoing with a finalisation date of September 2024.

The trustees and centre staff have therefore spent 2023/2024 fundraising and bringing in new ideas for the future of the charity. This has given a new lease of life to the charity, and everyone is excited to support the centre as it continues to grow.

Overall, the charity remains in good financial health with strong reserves and the continuing support of its members as always, thoroughly appreciated.

I want to take this opportunity to thank previous staff members for their service and current staff members for their continuous support and positive attitudes whilst these changes have been made.

Karen Jones. Chair January 2023 to date.

FINANCIAL REVIEW

Financial position

Total income from the year amounted to £307,955, of which £nil was restricted.

Total expenditure amounted to £331,076, of which £nil was restricted.

At 31 March 2024 the charitable company made a total deficit of £19,357, bringing total funds of the charity to £472,945. Of this, £457,852 is unrestricted and £15,093 is restricted.

Investment policy and objectives

The charity, acting through the board of trustees, can borrow and raise money for the purpose of the charity.

Reserves policy

The trustees have designated a reserve of £94,027 which is held in the centre reserve fund. These monies are held to cover any unexpected revenue shortfall from the centre or to cover any unexpected expenditure incurred.

The level of reserves are reviewed annually and are set to ensure that they cover at least three months of expenditure.

FUTURE PLANS

The trustees plan to continue to improve the work of the Centre and to work closely with all parties to decide on the nature of the next special project.

**Report of the Trustees
for the Year Ended 31st March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope West Sussex is a company, limited by guarantee, as defined by the Companies Act 2006. It is governed by its Memorandum and Articles of Association and was incorporated on 30th March 2005. It is a charity registered with the Charity Commission.

Recruitment and appointment of new trustees

All members of the charity and any other person who is willing to become a trustee of the charity is eligible for election to the board of trustees. No paid employee of the charity is eligible for election to membership of the board of trustees. The members of the board of trustees are elected at the Annual General Meeting each year.

All members of the board shall hold office for three years. One third shall automatically retire at the end of each year, but those members shall be eligible for re-election. The board of trustees hold meetings on a bi-monthly basis or as required.

The trustees of the charity are also directors of the limited company.

Organisational structure

The headquarters of the charity is situated at The Point, Little Breach in Chichester. The day to day running of the centre is undertaken by the centre management committee. This is a standing committee appointed by the trustees.

Induction and training of new trustees

New trustees are introduced to the board and briefed as necessary in all aspects of the charity's objects and policies. Trustees are encouraged to seek training, as appropriate, and also to observe and follow the requirements and guidelines set down by the Charity Commission and Companies House.

Risk management

Risks are determined and discussed by the trustees at their meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05407738 (Not specified/Other)

Registered Charity number

1112581

Registered office

The Sunray Building
Little Breach
Chichester
West Sussex
PO19 5UA

Trustees

Karen Jones Chair
Nathan Burrows
Richard Burrows
Vicky Barks (resigned 4.4.24)
Penelope Ellison (appointed 3.6.24)
Jane Feild
Douglas Hayler
Irene Hayler (resigned 8.4.24)
Sarah Welch (appointed 3.6.24)

**Report of the Trustees
for the Year Ended 31st March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Paul Wright FCA DChA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Centre Manager

Clare Goff

Bankers

Lloyds TSB Bank plc
10 East Street
Chichester
PO19 1HJ

Website address

www.scope-west-sussex.org.uk

Alternative name

The Point Day Centre

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7th October 2024 and signed on its behalf by:

Karen Jones - Trustee

Independent examiner's report to the trustees of Scope West Sussex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Paul Wright FCA DChA

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 7th October 2024

Scope West Sussex

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,366	-	4,366	2,508
Charitable activities	4				
SCOPE West Sussex Centre		251,580	-	251,580	254,766
Special Care		52,001	-	52,001	68,027
Investment income	3	<u>8</u>	<u>-</u>	<u>8</u>	<u>1</u>
Total		<u>307,955</u>	<u>-</u>	<u>307,955</u>	<u>325,302</u>
EXPENDITURE ON					
Charitable activities	5				
SCOPE West Sussex Centre		<u>331,076</u>	<u>-</u>	<u>331,076</u>	<u>323,536</u>
Net gains/(losses) on investments		<u>3,764</u>	<u>-</u>	<u>3,764</u>	<u>(601)</u>
NET INCOME/(EXPENDITURE)		(19,357)	-	(19,357)	1,165
Transfers between funds	14	<u>18,302</u>	<u>(18,302)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,055)	(18,302)	(19,357)	1,165
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>458,907</u>	<u>33,395</u>	<u>492,302</u>	<u>491,137</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>457,852</u></u>	<u><u>15,093</u></u>	<u><u>472,945</u></u>	<u><u>492,302</u></u>

The notes form part of these financial statements

Balance Sheet
31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	56,138	-	56,138	48,913
Investments	11	<u>33,305</u>	<u>-</u>	<u>33,305</u>	<u>29,541</u>
		89,443	-	89,443	78,454
CURRENT ASSETS					
Debtors	12	31,376	-	31,376	37,384
Cash at bank and in hand		<u>347,426</u>	<u>15,093</u>	<u>362,519</u>	<u>400,055</u>
		378,802	15,093	393,895	437,439
CREDITORS					
Amounts falling due within one year	13	<u>(10,393)</u>	<u>-</u>	<u>(10,393)</u>	<u>(23,591)</u>
NET CURRENT ASSETS		<u>368,409</u>	<u>15,093</u>	<u>383,502</u>	<u>413,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>457,852</u>	<u>15,093</u>	<u>472,945</u>	<u>492,302</u>
NET ASSETS		<u>457,852</u>	<u>15,093</u>	<u>472,945</u>	<u>492,302</u>
FUNDS	14				
Unrestricted funds				457,852	458,907
Restricted funds				<u>15,093</u>	<u>33,395</u>
TOTAL FUNDS				<u>472,945</u>	<u>492,302</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Balance Sheet - continued
31st March 2024

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 7th October 2024 and were signed on its behalf by:

Karen Jones - Trustee

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Scope West Sussex as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

Allocation and apportionment of costs

Support expenditure which does not directly relate to the objects of the charity is analysed between charitable expenditure across each charitable activity. Items which involve more than one cost category are apportioned as appropriate to the cost categories involved.

Expenses relating to restricted funds are shown separately.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- not provided
Improvements to property	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost
Assets with an initial cost greater than £1,000 are capitalised.	

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the accounts.

Unrestricted designated funds are funds which the trustees have designated for specific projects. The aim and use of each fund is set out in the notes to the accounts. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Where the trustees have determined to transfer money between funds, the transfer is treated as an adjustment to the balances and not as incoming or outgoing resources.

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.

Operating leases

Costs relating to operating leases are charged to the Statement of Financial Activities on an accruals basis.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and legacies	3,466	2,508
Other income	<u>900</u>	<u>-</u>
	<u><u>4,366</u></u>	<u><u>2,508</u></u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u><u>8</u></u>	<u><u>1</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Transport income	Activity		
	SCOPE West Sussex Centre	5,068	-
Attendance fees	SCOPE West Sussex Centre	246,512	254,766
Special care income	Special Care	<u>52,001</u>	<u>68,027</u>
		<u>303,581</u>	<u>322,793</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
SCOPE West Sussex Centre	<u>327,543</u>	<u>3,533</u>	<u>331,076</u>

6. SUPPORT COSTS

	Governance costs £
SCOPE West Sussex Centre	<u>3,533</u>

7. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Independent Examination fees	2,160	2,040
Depreciation - owned assets	<u>12,553</u>	<u>11,800</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**9. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	200,077	174,072
Social security costs	10,542	7,757
Other pension costs	<u>3,666</u>	<u>2,859</u>
	<u>214,285</u>	<u>184,688</u>

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

	2024	2023
	<u>13</u>	<u>13</u>
Average number of employees		

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

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £
COST			
At 1st April 2023	10,756	141,459	29,714
Additions	-	18,193	1,538
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2024	<u>10,756</u>	<u>159,652</u>	<u>31,252</u>
DEPRECIATION			
At 1st April 2023	-	119,980	26,822
Charge for year	<u>-</u>	<u>4,139</u>	<u>1,542</u>
At 31st March 2024	<u>-</u>	<u>124,119</u>	<u>28,364</u>
NET BOOK VALUE			
At 31st March 2024	<u>10,756</u>	<u>35,533</u>	<u>2,888</u>
At 31st March 2023	<u>10,756</u>	<u>21,479</u>	<u>2,892</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**10. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2023	127,839	12,736	322,504
Additions	-	260	19,991
Disposals	-	(212)	(212)
At 31st March 2024	<u>127,839</u>	<u>12,784</u>	<u>342,283</u>
DEPRECIATION			
At 1st April 2023	114,265	12,524	273,591
Charge for year	<u>6,787</u>	<u>86</u>	<u>12,554</u>
At 31st March 2024	<u>121,052</u>	<u>12,610</u>	<u>286,145</u>
NET BOOK VALUE			
At 31st March 2024	<u>6,787</u>	<u>174</u>	<u>56,138</u>
At 31st March 2023	<u>13,574</u>	<u>212</u>	<u>48,913</u>

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1st April 2023	100	29,441	29,541
Disposals	(100)	-	(100)
Revaluations	-	<u>3,864</u>	<u>3,864</u>
At 31st March 2024	-	<u>33,305</u>	<u>33,305</u>
NET BOOK VALUE			
At 31st March 2024	-	<u>33,305</u>	<u>33,305</u>
At 31st March 2023	<u>100</u>	<u>29,441</u>	<u>29,541</u>

There were no investment assets outside the UK.

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

11. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31st March 2024 is represented by:

	Listed investments £
Valuation in 2018	(604)
Valuation in 2019	2,295
Valuation in 2020	49
Valuation in 2021	5,191
Valuation in 2022	3,111
Valuation in 2023	(601)
Valuation in 2024	3,864
Cost	<u>20,000</u>
	<u>33,305</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	18,695	17,275
Other debtors	100	1,510
Prepayments and accrued income	<u>12,581</u>	<u>18,599</u>
	<u>31,376</u>	<u>37,384</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Payments on account	1,191	1,675
Trade creditors	1,333	1,936
Social security and other taxes	3,505	6,577
Other creditors	792	10,674
Accruals and deferred income	<u>3,572</u>	<u>2,729</u>
	<u>10,393</u>	<u>23,591</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**14. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	-	(100)	100	-
Transport fund	-	(6,786)	6,786	-
Centre reserve fund	90,163	3,864	-	94,027
Centre fund	<u>368,744</u>	<u>(16,335)</u>	<u>11,416</u>	<u>363,825</u>
	458,907	(19,357)	18,302	457,852
Restricted funds				
Fundraising Projects fund	<u>33,395</u>	<u>-</u>	<u>(18,302)</u>	<u>15,093</u>
TOTAL FUNDS	<u><u>492,302</u></u>	<u><u>(19,357)</u></u>	<u><u>-</u></u>	<u><u>472,945</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	(100)	(100)
Transport fund	-	(6,786)	-	(6,786)
Centre reserve fund	-	-	3,864	3,864
Centre fund	<u>307,955</u>	<u>(324,290)</u>	<u>-</u>	<u>(16,335)</u>
	<u>307,955</u>	<u>(331,076)</u>	<u>3,764</u>	<u>(19,357)</u>
TOTAL FUNDS	<u><u>307,955</u></u>	<u><u>(331,076)</u></u>	<u><u>3,764</u></u>	<u><u>(19,357)</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,084	-	(1,084)	-
Centre amenity fund	55,889	(3,442)	(52,447)	-
Transport fund	-	(6,792)	6,792	-
Centre reserve fund	90,764	(601)	-	90,163
Project fund	9,455	-	(9,455)	-
Centre fund	<u>300,550</u>	<u>12,000</u>	<u>56,194</u>	<u>368,744</u>
	457,742	1,165	-	458,907
Restricted funds				
Fundraising Projects fund	<u>33,395</u>	<u>-</u>	<u>-</u>	<u>33,395</u>
TOTAL FUNDS	<u><u>491,137</u></u>	<u><u>1,165</u></u>	<u><u>-</u></u>	<u><u>492,302</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre amenity fund	2,510	(5,952)	-	(3,442)
Transport fund	-	(6,792)	-	(6,792)
Centre reserve fund	-	-	(601)	(601)
Centre fund	<u>322,792</u>	<u>(310,792)</u>	<u>-</u>	<u>12,000</u>
	<u>325,302</u>	<u>(323,536)</u>	<u>(601)</u>	<u>1,165</u>
TOTAL FUNDS	<u>325,302</u>	<u>(323,536)</u>	<u>(601)</u>	<u>1,165</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,084	(100)	(984)	-
Centre amenity fund	55,889	(3,442)	(52,447)	-
Transport fund	-	(13,578)	13,578	-
Centre reserve fund	90,764	3,263	-	94,027
Project fund	9,455	-	(9,455)	-
Centre fund	<u>300,550</u>	<u>(4,335)</u>	<u>67,610</u>	<u>363,825</u>
	457,742	(18,192)	18,302	457,852
Restricted funds				
Fundraising Projects fund	<u>33,395</u>	<u>-</u>	<u>(18,302)</u>	<u>15,093</u>
TOTAL FUNDS	<u>491,137</u>	<u>(18,192)</u>	<u>-</u>	<u>472,945</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	(100)	(100)
Centre amenity fund	2,510	(5,952)	-	(3,442)
Transport fund	-	(13,578)	-	(13,578)
Centre reserve fund	-	-	3,263	3,263
Centre fund	<u>630,747</u>	<u>(635,082)</u>	<u>-</u>	<u>(4,335)</u>
	<u>633,257</u>	<u>(654,612)</u>	<u>3,163</u>	<u>(18,192)</u>
TOTAL FUNDS	<u>633,257</u>	<u>(654,612)</u>	<u>3,163</u>	<u>(18,192)</u>

14. MOVEMENT IN FUNDS - continued

Unrestricted funds

Designated funds:

Centre amenity fund - this fund is to meet the cost of additional equipment and amenities for members. The resources come from fundraising and donations generated by the charity.

Transport fund - this represents the vehicles held by the charity, and the costs and depreciation associated with the running of the vehicles, together with funds designated by the trustees, towards replacement vehicles.

Centre reserve fund - this is an allocation to cover any unexpected revenue shortfall for the Centre.

Project fund - this fund is resources from legacies and is to be used for specific projects as agreed upon by the trustees. This money will not be used for the day to day running of the Centre.

Centre fund - this fund is for members attendance fees and meets most of the day to day running costs of the Charity.

General funds:

General fund - all income not designated for purposes associated with the Centre is received into the general fund. It is used for expenditure on fundraising and grants to members.

Restricted Funds:

Fundraising Projects Fund - This fund is income from fundraising that is specifically used for buying specialised equipment and assets for the centre.

Transfers between funds

A transfer of £6,786 has been made from the Centre fund to the Transport fund to return its balance to zero as no funds are required to purchase further vehicles at this stage.

A transfer of £18,302 has been made from the Fundraising Projects fund to the Centre fund for the purchase of chairs and carpets in the year.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution scheme. Contributions payable in the year amounted to £3,666 (2023: £2,859) and contributions of £792 were outstanding at the year end (2023: £667).

16. RELATED PARTY DISCLOSURES

As of 4 July 2023, The Point Trading Chichester Ltd stopped trading due to insolvency and the intercompany loans became irrecoverable, the balance at 31 March 2024 is therefore £nil (2023: £nil).

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	3,466	2,508
Other income	<u>900</u>	<u>-</u>
	4,366	2,508
Investment income		
Deposit account interest	8	1
Charitable activities		
Special care income	52,001	68,027
Transport income	5,068	-
Attendance fees	<u>246,512</u>	<u>254,766</u>
	<u>303,581</u>	<u>322,793</u>
Total incoming resources	307,955	325,302
EXPENDITURE		
Charitable activities		
Wages	200,077	174,072
Social security	10,542	7,757
Pensions	3,666	2,859
Utilities	2,410	4,875
Collection and bin rental	2,313	2,267
Internal maintenance	2,676	460
Motor expenses	7,614	6,452
Fuel	6,358	2,467
Staff training	949	300
Volunteers' expenses	1,057	942
Telephone	2,485	2,174
Costs of activities	10	252
Administration	2,063	2,051
Consumables	4,218	5,319
Centre equipment	560	561
Insurance	5,756	5,787
IT support and purchase of books	686	1,058
Rent	15,075	15,000
Bad debts	46,475	75,041
Improvements to property depreciation	4,139	3,553
Fixture and fittings depreciation	1,542	1,457
Motor vehicles depreciation	6,786	6,792
Computer equipment depreciation	<u>86</u>	<u>-</u>
	327,543	321,496

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2024**

	2024 £	2023 £
Support costs		
Governance costs		
Independent Examination fees	2,160	2,040
Professional Fees	<u>1,373</u>	<u>-</u>
	<u>3,533</u>	<u>2,040</u>
Total resources expended	<u>331,076</u>	<u>323,536</u>
Net (expenditure)/income before gains and losses	(23,121)	1,766
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(100)</u>	<u>-</u>
Net (expenditure)/income	<u><u>(23,221)</u></u>	<u><u>1,766</u></u>

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2023
for
Scope West Sussex

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

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**Report of the Trustees
for the Year Ended 31st 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 31st 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

- i) The Company is established for charitable objects only.
- ii) The Company is established,
 - a) To provide, cause to be provided or assist in providing support for people with Cerebral Palsy and related disabilities, their families and carers, in accordance with the declared aims and objectives.
 - b) In particular to provide facilities for training in skills, leading, if possible, to employment and independent living.

Public benefit

The trustees have considered the Charity Commission guidance on public benefit and consider that the objectives and activities of Scope West Sussex provide the following benefits: -

The services of Scope West Sussex are available to any individual within West Sussex who has Cerebral Palsy or a related disability and their families and carers regardless of income, age, race or religion.

The primary activity of the charity is a day centre for young disabled adults, which is freely available to all those who choose to become members.

Significant activities

The primary activity of the charity is a day centre for young disabled adults, supported by Social Services. It also organises fund raising events to support the work of the charity.

**Report of the Trustees
for the Year Ended 31st March 2023**

ACHIEVEMENT AND PERFORMANCE

Chairman's report

A steady return to normal service

Under the leadership of manager, Clare Goff and deputy Stuart Napper the centre is operating at near capacity with a waiting list of prospective new members. To emerge from the Covid years in such good order is a great achievement and a tribute to our dedicated and professional staff and to the loyalty of our members, their carers and families. We are delighted that our 4 minibuses, specially converted for our seriously disabled members, are again in use for many and varied outings.

All staff received a pay rise in April last year and this year we ensured that salaries were compatible with increased national levels. A welcome to several new staff appointed during the year.

The proposed new flooring has not yet been fitted owing to remaining Covid restrictions. The money has been raised and the improvements will take place soon. We are grateful to the National Lottery and Sussex Community fund for their continued support.

The charity shops have struggled to become profitable after COVID and whilst we have tried to implement ways to turn this around, it has not been possible. Through crisis talks the trustees determined that it would not be in the charity's best interests to continue trading and therefore our two charity shops operated under The Point Trading Chichester Limited, have had to cease trading from 4 July 2023. We would like to thank the staff and customers for their support in relation to this.

I am grateful to our trustees who continue to actively support the charity.

I resigned as chair in January for reasons of health and age and thank the trustees and everyone at the centre for their support. The new chair is Karen Jones who is a parent of a disabled member. I wish her well in the post.

The charity was founded in the mid-sixties, occupying the present building in 1972. In this century it has improved beyond measure the lives and understanding of severely disabled adults in every conceivable way. It remains a measure for the very few similar charities nationwide.

Douglas Hayler. Chairman Up to January 2023

Karen Jones. Chair January 2023 to date

FINANCIAL REVIEW

Financial position

Total income from the year amounted to £325,302, of which £nil was restricted.

Total expenditure amounted to £323,536, of which £nil was restricted.

At 31 March 2023 the charitable company made a total surplus of £1,165, bringing total funds of the charity to £492,302. Of this, £458,907 is unrestricted and £33,395 is restricted.

Investment policy and objectives

The charity, acting through the board of trustees, can borrow and raise money for the purpose of the charity.

Reserves policy

The trustees have designated a reserve of £90,163 which is held in the centre reserve fund. These monies are held to cover any unexpected revenue shortfall from the centre or to cover any unexpected expenditure incurred.

The level of reserves are reviewed annually and are set to ensure that they cover at least three months of expenditure.

**Report of the Trustees
for the Year Ended 31st March 2023**

FUTURE PLANS

The trustees plan to continue to improve the work of the Centre and to work closely with all parties to decide on the nature of the next special project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope West Sussex is a company, limited by guarantee, as defined by the Companies Act 2006. It is governed by its Memorandum and Articles of Association and was incorporated on 30th March 2005. It is a charity registered with the Charity Commission.

Recruitment and appointment of new trustees

All members of the charity and any other person who is willing to become a trustee of the charity is eligible for election to the board of trustees. No paid employee of the charity is eligible for election to membership of the board of trustees. The members of the board of trustees are elected at the Annual General Meeting.

All members of the board shall hold office for three years. One third shall automatically retire at the end of each year, but those members shall be eligible for re-election. The board of trustees hold meetings on a bi-monthly basis or as required.

The trustees of the charity are also directors of the limited company.

Organisational structure

The headquarters of the charity is situated at The Point, Little Breach in Chichester. The day to day running of the centre is undertaken by the centre management committee. This is a standing committee appointed by the trustees.

Induction and training of new trustees

New trustees are introduced to the board and briefed as necessary in all aspects of the charity's objects and policies. Trustees are encouraged to seek training, as appropriate, and also to observe and follow the requirements and guidelines set down by the Charity Commission and Companies House.

Risk management

Risks are determined and discussed by the trustees at their meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05407738 (Not specified/Other)

Registered Charity number

1112581

Registered office

The Sunray Building
Little Breach
Chichester
West Sussex
PO19 5UA

**Report of the Trustees
for the Year Ended 31st March 2023**

Trustees

Karen Jones Chair from January 2023
Douglas Hayler Chairman to January 2023
Nathan Burrows
Richard Burrows
Vicky Barks
Jane Feild
Irene Hayler

Independent Examiner

A C Kensett FMAAT FCCA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Centre Manager

Clare Goff

Bankers

Lloyds TSB Bank plc
10 East Street
Chichester
PO19 1HJ

Website address

www.scope-west-sussex.org.uk

Alternative name

The Point Day Centre

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25th September 2023 and signed on its behalf by:

Karen Jones - Trustee

Independent examiner's report to the trustees of Scope West Sussex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

P E H Wright FCA DChA

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 25th September 2023

Scope West Sussex

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,508	-	2,508	17,429
Charitable activities	4				
SCOPE West Sussex Centre		254,766	-	254,766	203,945
Special Care		68,027	-	68,027	61,505
Investment income	3	1	-	1	387
Other income		-	-	-	8,500
Total		<u>325,302</u>	<u>-</u>	<u>325,302</u>	<u>291,766</u>
EXPENDITURE ON					
Charitable activities	5				
SCOPE West Sussex Centre		<u>323,536</u>	<u>-</u>	<u>323,536</u>	<u>240,924</u>
Net gains/(losses) on investments		<u>(601)</u>	<u>-</u>	<u>(601)</u>	<u>3,112</u>
NET INCOME		1,165	-	1,165	53,954
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>457,742</u>	<u>33,395</u>	<u>491,137</u>	<u>437,183</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>458,907</u></u>	<u><u>33,395</u></u>	<u><u>492,302</u></u>	<u><u>491,137</u></u>

The notes form part of these financial statements

Balance Sheet
31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	48,913	-	48,913	60,147
Investments	11	<u>29,541</u>	<u>-</u>	<u>29,541</u>	<u>30,142</u>
		78,454	-	78,454	90,289
CURRENT ASSETS					
Debtors	12	37,384	-	37,384	122,085
Cash at bank and in hand		<u>366,660</u>	<u>33,395</u>	<u>400,055</u>	<u>285,343</u>
		404,044	33,395	437,439	407,428
CREDITORS					
Amounts falling due within one year	13	<u>(23,591)</u>	<u>-</u>	<u>(23,591)</u>	<u>(6,580)</u>
NET CURRENT ASSETS		<u>380,453</u>	<u>33,395</u>	<u>413,848</u>	<u>400,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>458,907</u>	<u>33,395</u>	<u>492,302</u>	<u>491,137</u>
NET ASSETS		<u>458,907</u>	<u>33,395</u>	<u>492,302</u>	<u>491,137</u>
FUNDS	14				
Unrestricted funds				458,907	457,742
Restricted funds				<u>33,395</u>	<u>33,395</u>
TOTAL FUNDS				<u>492,302</u>	<u>491,137</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Balance Sheet - continued
31st March 2023

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 25th September 2023 and were signed on its behalf by:

Karen Jones - Trustee

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Scope West Sussex as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

Allocation and apportionment of costs

Support expenditure which does not directly relate to the objects of the charity is analysed between charitable expenditure across each charitable activity. Items which involve more than one cost category are apportioned as appropriate to the cost categories involved.

Expenses relating to restricted funds are shown separately.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- not provided
Improvements to property	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost
Assets with an initial cost greater than £1,000 are capitalised.	

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the accounts.

Unrestricted designated funds are funds which the trustees have designated for specific projects. The aim and use of each fund is set out in the notes to the accounts. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Where the trustees have determined to transfer money between funds, the transfer is treated as an adjustment to the balances and not as incoming or outgoing resources.

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. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and legacies	2,508	929
Grants	<u>-</u>	<u>16,500</u>
	<u>2,508</u>	<u>17,429</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1	-
Other income receivable	<u>-</u>	<u>387</u>
	<u>1</u>	<u>387</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

		2023 £	2022 £
Attendance fees	Activity		
	SCOPE West Sussex Centre	254,766	203,945
Special care income	Special Care	<u>68,027</u>	<u>61,505</u>
		<u>322,793</u>	<u>265,450</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
SCOPE West Sussex Centre	<u>321,496</u>	<u>2,040</u>	<u>323,536</u>

6. SUPPORT COSTS

	Governance costs £
SCOPE West Sussex Centre	<u>2,040</u>

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Independent Examination fees	2,040	2,880
Depreciation - owned assets	11,800	25,279
Surplus on disposal of fixed assets	<u>-</u>	<u>(8,500)</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	174,072	154,847
Social security costs	7,757	2,641
Other pension costs	<u>2,859</u>	<u>1,945</u>
	<u>184,688</u>	<u>159,433</u>

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

	2023	2022
	<u>13</u>	<u>14</u>
Average number of employees		

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

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £
COST			
At 1st April 2022	10,756	141,459	79,205
Additions	-	-	354
Disposals	<u>-</u>	<u>-</u>	<u>(49,845)</u>
At 31st March 2023	<u>10,756</u>	<u>141,459</u>	<u>29,714</u>
DEPRECIATION			
At 1st April 2022	-	116,427	75,209
Charge for year	-	3,553	1,458
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(49,845)</u>
At 31st March 2023	<u>-</u>	<u>119,980</u>	<u>26,822</u>
NET BOOK VALUE			
At 31st March 2023	<u>10,756</u>	<u>21,479</u>	<u>2,892</u>
At 31st March 2022	<u>10,756</u>	<u>25,032</u>	<u>3,996</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**10. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2022	127,839	15,443	374,702
Additions	-	212	566
Disposals	<u>-</u>	<u>(2,919)</u>	<u>(52,764)</u>
At 31st March 2023	<u>127,839</u>	<u>12,736</u>	<u>322,504</u>
DEPRECIATION			
At 1st April 2022	107,476	15,443	314,555
Charge for year	6,789	-	11,800
Eliminated on disposal	<u>-</u>	<u>(2,919)</u>	<u>(52,764)</u>
At 31st March 2023	<u>114,265</u>	<u>12,524</u>	<u>273,591</u>
NET BOOK VALUE			
At 31st March 2023	<u>13,574</u>	<u>212</u>	<u>48,913</u>
At 31st March 2022	<u>20,363</u>	<u>-</u>	<u>60,147</u>

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1st April 2022	100	30,042	30,142
Revaluations	<u>-</u>	<u>(601)</u>	<u>(601)</u>
At 31st March 2023	<u>100</u>	<u>29,441</u>	<u>29,541</u>
NET BOOK VALUE			
At 31st March 2023	<u>100</u>	<u>29,441</u>	<u>29,541</u>
At 31st March 2022	<u>100</u>	<u>30,042</u>	<u>30,142</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31st March 2023 is represented by:

	Shares in group undertakings £	Listed investments £	Totals £
Valuation in 2018	-	(604)	(604)
Valuation in 2019	-	2,295	2,295
Valuation in 2020	-	49	49
Valuation in 2021	-	5,191	5,191
Valuation in 2022	-	3,111	3,111
Valuation in 2023	-	(601)	(601)
Cost	<u>100</u>	<u>20,000</u>	<u>20,100</u>
	<u>100</u>	<u>29,441</u>	<u>29,541</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

The Point Chichester Trading Limited

Registered office:

Nature of business: Charity shop

Class of share: %
 Ordinary £1 holding
 100

	2023 £	31.3.22 £
Aggregate capital and reserves	-	(52,558)
Loss for the year	<u>-</u>	<u>(2,268)</u>

12. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	17,275	57,671
Amounts owed by group undertakings	-	55,101
Other debtors	1,510	-
Prepayments and accrued income	<u>18,599</u>	<u>6,413</u>
	<u>37,384</u>	<u>119,185</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>-</u>	<u>2,900</u>
Aggregate amounts	<u>37,384</u>	<u>122,085</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Payments on account	1,675	1,660
Trade creditors	1,936	-
Social security and other taxes	6,577	-
Other creditors	10,674	424
Accruals and deferred income	<u>2,729</u>	<u>4,496</u>
	<u>23,591</u>	<u>6,580</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	1,084	-	(1,084)	-
Centre amenity fund	55,889	(3,442)	(52,447)	-
Transport fund	-	(6,792)	6,792	-
Centre reserve fund	90,764	(601)	-	90,163
Project fund	9,455	-	(9,455)	-
Centre fund	<u>300,550</u>	<u>12,000</u>	<u>56,194</u>	<u>368,744</u>
	457,742	1,165	-	458,907
Restricted funds				
Fundraising Projects fund	<u>33,395</u>	-	-	<u>33,395</u>
TOTAL FUNDS	<u>491,137</u>	<u>1,165</u>	<u>-</u>	<u>492,302</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
Centre amenity fund	2,510	(5,952)	-	(3,442)
Transport fund	-	(6,792)	-	(6,792)
Centre reserve fund	-	-	(601)	(601)
Centre fund	<u>322,792</u>	<u>(310,792)</u>	<u>-</u>	<u>12,000</u>
	<u>325,302</u>	<u>(323,536)</u>	<u>(601)</u>	<u>1,165</u>
TOTAL FUNDS	<u>325,302</u>	<u>(323,536)</u>	<u>(601)</u>	<u>1,165</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

14. 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	1,084	-	-	1,084
Centre amenity fund	61,373	(5,484)	-	55,889
Transport fund	-	(11,321)	11,321	-
Centre reserve fund	87,652	3,112	-	90,764
Project fund	9,455	-	-	9,455
Centre fund	<u>260,233</u>	<u>51,638</u>	<u>(11,321)</u>	<u>300,550</u>
	419,797	37,945	-	457,742
Restricted funds				
Fundraising Projects fund	17,386	16,009	-	33,395
	<u>17,386</u>	<u>16,009</u>	<u>-</u>	<u>33,395</u>
TOTAL FUNDS	<u>437,183</u>	<u>53,954</u>	<u>-</u>	<u>491,137</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre amenity fund	927	(6,411)	-	(5,484)
Transport fund	8,500	(19,821)	-	(11,321)
Centre reserve fund	-	-	3,112	3,112
Centre fund	<u>265,839</u>	<u>(214,201)</u>	<u>-</u>	<u>51,638</u>
	275,266	(240,433)	3,112	37,945
Restricted funds				
Fundraising Projects fund	16,500	(491)	-	16,009
	<u>16,500</u>	<u>(491)</u>	<u>-</u>	<u>16,009</u>
TOTAL FUNDS	<u>291,766</u>	<u>(240,924)</u>	<u>3,112</u>	<u>53,954</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,084	-	(1,084)	-
Centre amenity fund	61,373	(8,926)	(52,447)	-
Transport fund	-	(18,113)	18,113	-
Centre reserve fund	87,652	2,511	-	90,163
Project fund	9,455	-	(9,455)	-
Centre fund	<u>260,233</u>	<u>63,638</u>	<u>44,873</u>	<u>368,744</u>
	419,797	39,110	-	458,907
Restricted funds				
Fundraising Projects fund	17,386	16,009	-	33,395
	<u>17,386</u>	<u>16,009</u>	<u>-</u>	<u>33,395</u>
TOTAL FUNDS	<u>437,183</u>	<u>55,119</u>	<u>-</u>	<u>492,302</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre amenity fund	3,437	(12,363)	-	(8,926)
Transport fund	8,500	(26,613)	-	(18,113)
Centre reserve fund	-	-	2,511	2,511
Centre fund	<u>588,631</u>	<u>(524,993)</u>	<u>-</u>	<u>63,638</u>
	600,568	(563,969)	2,511	39,110
Restricted funds				
Fundraising Projects fund	16,500	(491)	-	16,009
	<u>16,500</u>	<u>(491)</u>	<u>-</u>	<u>16,009</u>
TOTAL FUNDS	<u>617,068</u>	<u>(564,460)</u>	<u>2,511</u>	<u>55,119</u>

Unrestricted funds

Designated funds:

Centre amenity fund - this fund is to meet the cost of additional equipment and amenities for members. The resources come from fundraising and donations generated by the charity.

Transport fund - this represents the vehicles held by the charity, and the costs and depreciation associated with the running of the vehicles, together with funds designated by the trustees, towards replacement vehicles.

Centre reserve fund - this is an allocation to cover any unexpected revenue shortfall for the Centre.

Project fund - this fund is resources from legacies and is to be used for specific projects as agreed upon by the trustees. This money will not be used for the day to day running of the Centre.

14. MOVEMENT IN FUNDS - continued

Centre fund - this fund is for members attendance fees and meets most of the day to day running costs of the Charity.

General funds:

General fund - all income not designated for purposes associated with the Centre is received into the general fund.

Restricted Funds:

Fundraising Projects Fund - This fund is income from fundraising that is specifically used for buying specialised equipment and assets for the centre.

Transfers between funds

A transfer of £6,792 has been made from the Centre fund to the Transport fund to return its balance to zero as no funds are required to purchase further vehicles at this stage.

A transfer of £1,084 has been made from the General fund to the Centre fund to correct an overstatement of funds in prior years.

A transfer of £52,447 has been made from the Centre amenity fund to the Centre fund to correct an overstatement of funds in prior years.

A transfer of £9,455 has been made from the Project fund to the Centre fund to correct an overstatement of funds in prior years.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution scheme. Contributions payable in the year amounted to £2,859 (2022: £1,945) and contributions of £667 were outstanding at the year end (2022: £424).

16. RELATED PARTY DISCLOSURES

The Charity's trading subsidiary, The Point Chichester Ltd, received a loan of £10,500 from Scope West Sussex. This loan was to be fully repaid by 2023 and interest will be payable at a rate of 2.5% per annum. The interest payments are due annually in November. The balance on the loan as at 31 March 2023 was nil (2022: £2,605).

During the year ended 31 March 2018, The Point Chichester Ltd, also received a loan of £15,000 from Scope West Sussex to cover the costs of the Rose Green Shop. This loan was to be fully repaid by 2023 and interest will be payable at a rate of 2.5% per annum. The interest payments are due annually. The balance on the loan as at 31 March 2023 was nil (2022: £13,246)

At 31 March 2019 the trustees agreed to defer repayment of both loans and therefore no loan repayments have been made since this agreement.

As of 4 July 2023, The Point Trading Chichester Ltd stopped trading due to insolvency and the intercompany loans became irrecoverable, the balance at 31 March 2023 is therefore nil (2022: £58,001).

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	2,508	929
Grants	<u>-</u>	<u>16,500</u>
	2,508	17,429
Investment income		
Deposit account interest	1	-
Other income receivable	<u>-</u>	<u>387</u>
	1	387
Charitable activities		
Special care income	68,027	61,505
Attendance fees	<u>254,766</u>	<u>203,945</u>
	322,793	265,450
Other income		
Gain/(Loss) on sale of tangible fixed assets	<u>-</u>	<u>8,500</u>
Total incoming resources	325,302	291,766
EXPENDITURE		
Charitable activities		
Wages	174,072	154,847
Social security	7,757	2,641
Pensions	2,859	1,945
Amenity fund	-	569
Utilities	4,875	1,936
Collection and bin rental	2,267	1,773
Internal maintenance	460	1,392
Motor expenses	6,452	3,849
Fuel	2,467	4,893
Staff training	300	654
Volunteers' expenses	942	384
Telephone	2,174	2,117
Costs of activities	252	3,662
Administration	2,051	5,017
Consumables	5,319	2,057
Centre equipment	561	1,144
Domestic supplies	-	3,074
Sundries	-	400
Insurance	5,787	5,898
Carried forward	218,595	198,252

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	218,595	198,252
IT support and purchase of books	1,058	2,629
Rent	15,000	11,250
Bad debts	75,041	634
Improvements to property depreciation	3,553	3,553
Fixture and fittings depreciation	1,457	1,905
Motor vehicles depreciation	<u>6,792</u>	<u>19,821</u>
	321,496	238,044
Support costs		
Governance costs		
Independent Examination fees	<u>2,040</u>	<u>2,880</u>
Total resources expended	<u>323,536</u>	<u>240,924</u>
Net income	<u><u>1,766</u></u>	<u><u>50,842</u></u>

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2022
for
Scope West Sussex

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

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Notes to the Financial Statements	9 to 18
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**Report of the Trustees
for the Year Ended 31st 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 31st 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

- i) The Company is established for charitable objects only.
- ii) The Company is established,
 - a) To provide, cause to be provided or assist in providing support for people with Cerebral Palsy and related disabilities, their families and carers, in accordance with the declared aims and objectives.
 - b) In particular to provide facilities for training in skills, leading, if possible, to employment and independent living.

Public benefit

The trustees have considered the Charity Commission guidance on public benefit and consider that the objectives and activities of Scope West Sussex provide the following benefits: -

The services of Scope West Sussex are available to any individual within West Sussex who has Cerebral Palsy or a related disability and their families and carers regardless of income, age, race or religion. Locations on the boundaries of the operations of Scope West Sussex are served by neighbouring Scope charities.

The primary activity of the charity is a day centre for young disabled adults, which is freely available to all those who choose to become members.

Significant activities

The primary activity of the charity is a day centre for young disabled adults, supported by Social Services. It also organises fund raising events to support the work of the charity.

**Report of the Trustees
for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Chairman's report

A year of steady and careful recovery.

The charity's members are severely physically disabled and vulnerable in many ways. The centre reopened on April 12th 2021 and maintained a safe and happy environment for the few members that could attend. Owing to the work of a highly professional staff under the leadership of Manager, Clare Goff and Deputy Stuart Napper the centre has slowly moved on to almost "normal". This is a great achievement for all concerned with the added kudos of the belief that no one caught Covid whilst at the centre!

Thanks also goes to members' families and carers and to Adult Care and the NHS for their continued support.

The charity is entirely funded by daily attendance fees and "special care" fees where the charity's staff provide care or other services for members.

All but two members and their families decided at the outset to continue paying daily fees as if the Centre was open. This extraordinary generosity continues to date and the trustees remain grateful to all concerned.

The pattern of Trustee meetings changed this year to quarterly with 4 budget and management sessions interspersed. Trustees are welcome at all events. All working well so far.

The budget meeting decided to increase wages for all staff for the first time in 3 years. We had fallen a little behind acceptable national levels and this has been rectified from September 2021 and April 2022. To partly offset this we have raised fees to take effect from April 1st 2022 - the first rise for three years.

Of the two charity shops: Pagham maintains a small overall profit and Rose Green a small loss. However, Rose Green made a substantial loss over the lockdown period and the charity is looking at ways to cover any further problems - this includes ascertaining the cost of closure of one or both shops.

The flooring used in the refurbishment of the washrooms has been a success and will be extended to the whole building. Fundraising began in October and we now have contributions from National Lottery and The Sussex Community Foundation amounting to £15,000.

A section of the main room has been converted into a successful "salon" (hair and general maintenance!)

We are grateful to the Freemasons and the Edward Cooke for their continuing help. We are grateful to Kim Connor of FutureTech IT for his generous help.

The charity is in good heart after another difficult year. We have several new members and a full outings programme planned for the summer and we look forward to a great year for our community: members, carers, families, staff, supporters and trustees

FINANCIAL REVIEW

Financial position

Total income from the year amounted to £291,766, of which £16,500 was restricted.

Total expenditure amounted to £240,924, of which £491 was restricted.

At 31 March 2022 the charitable company made a total surplus of £53,954, bringing total funds of the charity to £491,137. Of this, £457,742 is unrestricted and £33,395 is restricted.

Investment policy and objectives

The charity, acting through the board of trustees, can borrow and raise money for the purpose of the charity.

**Report of the Trustees
for the Year Ended 31st March 2022**

FINANCIAL REVIEW

Reserves policy

The trustees have designated a reserve of £90,764 which is held in the centre reserve fund. These monies are held to cover any unexpected revenue shortfall from the centre or to cover any unexpected expenditure incurred.

The level of reserves are reviewed annually and are set to ensure that they cover at least three months of expenditure.

FUTURE PLANS

The trustees plan to continue to improve the work of the Centre and to work closely with all parties to decide on the nature of the next special project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope West Sussex is a company, limited by guarantee, as defined by the Companies Act 2006. It is governed by its Memorandum and Articles of Association and was incorporated on 30th March 2005. It is a charity registered with the Charity Commission.

Recruitment and appointment of new trustees

All members of the charity and any other person who is willing to become a trustee of the charity is eligible for election to the board of trustees. No paid employee of the charity is eligible for election to membership of the board of trustees. The members of the board of trustees are elected at the Annual General Meeting each year.

All members of the board shall hold office for three years. One third shall automatically retire at the end of each year, but those members shall be eligible for re-election. The board of trustees hold meetings on a bi-monthly basis or as required.

The trustees of the charity are also directors of the limited company.

Organisational structure

The headquarters of the charity is situated at The Point, Little Breach in Chichester. The day to day running of the centre is undertaken by the centre management committee. This is a standing committee appointed by the trustees.

Induction and training of new trustees

New trustees are introduced to the board and briefed as necessary in all aspects of the charity's objects and policies. Trustees are encouraged to seek training, as appropriate, and also to observe and follow the requirements and guidelines set down by the Charity Commission and Companies House.

Risk management

Following an updated Business Plan and a full review by an external assessor of the risks to which the charity is exposed, the trustees are satisfied that adequate measures have been implemented to identify, assess, and mitigate the identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05407738 (Not specified/Other)

Registered Charity number

1112581

Registered office

The Sunray Building
Little Breach
Chichester
West Sussex
PO19 5UA

**Report of the Trustees
for the Year Ended 31st March 2022**

Trustees

Douglas Hayler Chairman
Mary Benwell Secretary (resigned 11.1.22)
Nathan Burrows
Richard Burrows
Vicky Edwards
Jane Feild
Irene Hayler
Karen Jones
Millie Luxford (appointed 26.7.21)

Independent Examiner

A C Kensett FMAAT FCCA
Association of Certified Chartered Accountants
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Centre Manager

Clare Goff

Bankers

Lloyds TSB Bank plc
10 East Street
Chichester
PO19 1HJ

Website address

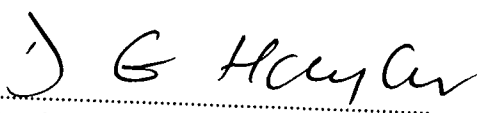
www.scope-west-sussex.org.uk

Alternative name

The Point Day Centre

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26/9/2022 and signed on its behalf by:


.....
Douglas Hayler - Trustee

**Independent Examiner's Report to the Trustees of
Scope West Sussex**

Independent examiner's report to the trustees of Scope West Sussex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Certified Chartered Accountants which is one of the listed bodies.

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.

A C Kensett

A C Kensett FMAAT FCCA
Association of Certified Chartered Accountants
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 14/10/2022

Scope West Sussex

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	929	16,500	17,429	59,947
Charitable activities	4				
SCOPE West Sussex Centre		203,945	-	203,945	196,858
Special Care		61,505	-	61,505	33,094
Investment income	3	387	-	387	1,295
Other income		8,500	-	8,500	-
Total		<u>275,266</u>	<u>16,500</u>	<u>291,766</u>	<u>291,194</u>
EXPENDITURE ON					
Charitable activities	5				
SCOPE West Sussex Centre		240,433	491	240,924	250,473
Net gains on investments		3,112	-	3,112	5,191
NET INCOME		<u>37,945</u>	<u>16,009</u>	<u>53,954</u>	<u>45,912</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		419,797	17,386	437,183	391,271
TOTAL FUNDS CARRIED FORWARD		<u><u>457,742</u></u>	<u><u>33,395</u></u>	<u><u>491,137</u></u>	<u><u>437,183</u></u>

The notes form part of these financial statements

Balance Sheet
31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	60,147	-	60,147	83,686
Investments	11	30,142	-	30,142	27,031
		<u>90,289</u>	<u>-</u>	<u>90,289</u>	<u>110,717</u>
CURRENT ASSETS					
Debtors	12	122,085	-	122,085	84,353
Cash at bank and in hand		251,948	33,395	285,343	256,985
		<u>374,033</u>	<u>33,395</u>	<u>407,428</u>	<u>341,338</u>
CREDITORS					
Amounts falling due within one year	13	(6,580)	-	(6,580)	(14,872)
NET CURRENT ASSETS		<u>367,453</u>	<u>33,395</u>	<u>400,848</u>	<u>326,466</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>457,742</u>	<u>33,395</u>	<u>491,137</u>	<u>437,183</u>
NET ASSETS		<u>457,742</u>	<u>33,395</u>	<u>491,137</u>	<u>437,183</u>
FUNDS	14				
Unrestricted funds				457,742	419,797
Restricted funds				33,395	17,386
TOTAL FUNDS				<u>491,137</u>	<u>437,183</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

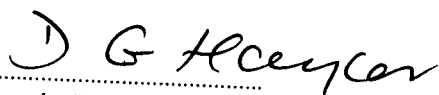
The notes form part of these financial statements

Scope West Sussex (Registered number: 05407738)

Balance Sheet - continued
31st 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 26/9/2022 and were signed on its behalf by:


.....
Douglas Hayler - 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Scope West Sussex as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

Allocation and apportionment of costs

Support expenditure which does not directly relate to the objects of the charity is analysed between charitable expenditure across each charitable activity. Items which involve more than one cost category are apportioned as appropriate to the cost categories involved.

Expenses relating to restricted funds are shown separately.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- not provided
Improvements to property	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost
Assets with an initial cost greater than £1,000 are capitalised.	

1. ACCOUNTING POLICIES - continued**Taxation**

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

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the accounts.

Unrestricted designated funds are funds which the trustees have designated for specific projects. The aim and use of each fund is set out in the notes to the accounts. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Where the trustees have determined to transfer money between funds, the transfer is treated as an adjustment to the balances and not as incoming or outgoing resources.

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.

Operating leases

Costs relating to operating leases are charged to the Statement of Financial Activities on an accruals basis.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and legacies	929	5,990
Grants	16,500	53,957
	<u>17,429</u>	<u>59,947</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	-	918
Other income receivable	387	377
	<u>387</u>	<u>1,295</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Attendance fees	SCOPE West Sussex Centre	203,945	196,858
Special care income	Special Care	61,505	33,094
		<u>265,450</u>	<u>229,952</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
SCOPE West Sussex Centre	<u>238,044</u>	<u>2,880</u>	<u>240,924</u>

6. SUPPORT COSTS

	Governance costs £
SCOPE West Sussex Centre	<u>2,880</u>

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Independent Examination fees	2,880	2,760
Depreciation - owned assets	25,279	25,531
Surplus on disposal of fixed assets	<u>(8,500)</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	154,847	168,244
Social security costs	2,641	5,154
Other pension costs	1,945	1,975
	<u>159,433</u>	<u>175,373</u>

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

	2022	2021
Average number of employees	<u>14</u>	<u>14</u>

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

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £
COST			
At 1st April 2021	10,756	141,459	77,465
Additions	-	-	1,740
Disposals	-	-	-
At 31st March 2022	<u>10,756</u>	<u>141,459</u>	<u>79,205</u>
DEPRECIATION			
At 1st April 2021	-	112,874	73,304
Charge for year	-	3,553	1,905
Eliminated on disposal	-	-	-
At 31st March 2022	<u>-</u>	<u>116,427</u>	<u>75,209</u>
NET BOOK VALUE			
At 31st March 2022	<u>10,756</u>	<u>25,032</u>	<u>3,996</u>
At 31st March 2021	<u>10,756</u>	<u>28,585</u>	<u>4,161</u>

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2021			
Additions	156,607	15,443	401,730
Disposals	-	-	1,740
	(28,768)	-	(28,768)
At 31st March 2022	127,839	15,443	374,702
DEPRECIATION			
At 1st April 2021			
Charge for year	116,423	15,443	318,044
Eliminated on disposal	19,821	-	25,279
	(28,768)	-	(28,768)
At 31st March 2022	107,476	15,443	314,555
NET BOOK VALUE			
At 31st March 2022	20,363	-	60,147
At 31st March 2021	40,184	-	83,686

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1st April 2021			
Revaluations	100	26,931	27,031
	-	3,111	3,111
At 31st March 2022	100	30,042	30,142
NET BOOK VALUE			
At 31st March 2022	100	30,042	30,142
At 31st March 2021	100	26,931	27,031

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31st March 2022 is represented by:

	Shares in group undertakings £	Listed investments £	Totals £
Valuation in 2018	-	(604)	(604)
Valuation in 2019	-	2,295	2,295
Valuation in 2020	-	49	49
Valuation in 2021	-	5,191	5,191
Valuation in 2020	-	3,111	3,111
Cost	100	20,000	20,100
	<u>100</u>	<u>30,042</u>	<u>30,142</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

The Point Chichester Trading Limited

Registered office:

Nature of business: Charity shop

	% holding		
Class of share:			
Ordinary £1	100	31.3.22 £	31.3.21 £
Aggregate capital and reserves		(52,558)	(50,290)
Loss for the year		<u>(2,268)</u>	<u>(29,599)</u>

12. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	57,671	21,301
Amounts owed by group undertakings	55,101	53,846
Prepayments and accrued income	6,413	6,306
	<u>119,185</u>	<u>81,453</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>2,900</u>	<u>2,900</u>
Aggregate amounts	<u>122,085</u>	<u>84,353</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Payments on account	1,660	9,124
Other creditors	424	513
Accruals and deferred income	4,496	5,235
	<u>6,580</u>	<u>14,872</u>

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	1,084	-	-	1,084
Centre amenity fund	61,373	(5,484)	-	55,889
Transport fund	-	(11,321)	11,321	-
Centre reserve fund	87,652	3,112	-	90,764
Project fund	9,455	-	-	9,455
Centre fund	260,233	51,638	(11,321)	300,550
	<u>419,797</u>	<u>37,945</u>	<u>-</u>	<u>457,742</u>
Restricted funds				
Fundraising Projects fund	17,386	16,009	-	33,395
	<u>437,183</u>	<u>53,954</u>	<u>-</u>	<u>491,137</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
Centre amenity fund	927	(6,411)	-	(5,484)
Transport fund	8,500	(19,821)	-	(11,321)
Centre reserve fund	-	-	3,112	3,112
Centre fund	265,839	(214,201)	-	51,638
	<u>275,266</u>	<u>(240,433)</u>	<u>3,112</u>	<u>37,945</u>
Restricted funds				
Fundraising Projects fund	16,500	(491)	-	16,009
	<u>291,766</u>	<u>(240,924)</u>	<u>3,112</u>	<u>53,954</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	2,991	-	(1,907)	1,084
Centre amenity fund	35,124	(801)	27,050	61,373
Transport fund	4,236	(6,143)	1,907	-
Centre reserve fund	82,461	5,191	-	87,652
Project fund	9,455	-	-	9,455
Centre fund	212,568	47,665	-	260,233
	<u>346,835</u>	<u>45,912</u>	<u>27,050</u>	<u>419,797</u>
Restricted funds				
Fundraising Projects fund	44,436	-	(27,050)	17,386
	<u>44,436</u>	<u>-</u>	<u>(27,050)</u>	<u>17,386</u>
TOTAL FUNDS	<u>391,271</u>	<u>45,912</u>	<u>-</u>	<u>437,183</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre amenity fund	5,789	(6,590)	-	(801)
Transport fund	14,000	(20,143)	-	(6,143)
Centre reserve fund	-	-	5,191	5,191
Centre fund	271,405	(223,740)	-	47,665
	<u>291,194</u>	<u>(250,473)</u>	<u>5,191</u>	<u>45,912</u>
TOTAL FUNDS	<u>291,194</u>	<u>(250,473)</u>	<u>5,191</u>	<u>45,912</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	2,991	-	(1,907)	1,084
Centre amenity fund	35,124	(6,285)	27,050	55,889
Transport fund	4,236	(17,464)	13,228	-
Centre reserve fund	82,461	8,303	-	90,764
Project fund	9,455	-	-	9,455
Centre fund	212,568	99,303	(11,321)	300,550
	346,835	83,857	27,050	457,742
Restricted funds				
Fundraising Projects fund	44,436	16,009	(27,050)	33,395
TOTAL FUNDS	391,271	99,866	-	491,137

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre amenity fund	6,716	(13,001)	-	(6,285)
Transport fund	22,500	(39,964)	-	(17,464)
Centre reserve fund	-	-	8,303	8,303
Centre fund	537,244	(437,941)	-	99,303
	566,460	(490,906)	8,303	83,857
Restricted funds				
Fundraising Projects fund	16,500	(491)	-	16,009
TOTAL FUNDS	582,960	(491,397)	8,303	99,866

Unrestricted funds**Designated funds:**

Centre amenity fund - this fund is to meet the cost of additional equipment and amenities for members. The resources come from fundraising and donations generated by the charity.

Transport fund - this represents the vehicles held by the charity, and the costs and depreciation associated with the running of the vehicles, together with funds designated by the trustees, towards replacement vehicles.

Centre reserve fund - this is an allocation to cover any unexpected revenue shortfall for the Centre.

Project fund - this fund is resources from legacies and is to be used for specific projects as agreed upon by the trustees. This money will not be used for the day to day running of the Centre.

14. MOVEMENT IN FUNDS - continued

Centre fund - this fund is for members attendance fees and meets most of the day to day running costs of the Charity.

General funds:

General fund - all income not designated for purposes associated with the Centre is received into the general fund. It is used for expenditure on fundraising and grants to members.

Restricted Funds:

Fundraising Projects Fund - This fund is income from fundraising that is specifically used for buying specialised equipment and assets for the centre.

Transfers between funds

A transfer of £11,321 has been made from the Centre fund to the Transport fund to return its balance to zero as no funds are required to purchase further vehicles at this stage.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution scheme. Contributions payable in the year amounted to £1,945 (2021: £1,975) and contributions of £424 were outstanding at the year end (2021: £513).

16. RELATED PARTY DISCLOSURES

The Charity's trading subsidiary, The Point Chichester Ltd, received a loan of £10,500 from Scope West Sussex. This loan is was due to be fully repaid by 2019 and interest will be payable at a rate of 2.5% per annum. The interest payments are due annually in November. The balance on the loan as at 31 March 2022 was £2,605 (2021: £2,541).

During the year ended 31 March 2018, The Point Chichester Ltd, also received a loan of £15,000 from Scope West Sussex to cover the costs of the Rose Green Shop. This loan is to be fully repaid by 2023 and interest will be payable at a rate of 2.5% per annum. The interest payments are due annually. The balance on the loan as at 31 March 2022 was £13,246 (2021: £12,922).

At 31 March 2019 the trustees agreed to defer repayment of both loans and therefore no loan repayments have been made since this agreement.

The total amount owing to the charity as at 31 March 2022 was £58,001 (2021: £56,745).

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	929	5,990
Grants	16,500	53,957
	<u>17,429</u>	<u>59,947</u>
Investment income		
Deposit account interest	-	918
Other income receivable	387	377
	<u>387</u>	<u>1,295</u>
Charitable activities		
Special care income	61,505	33,094
Attendance fees	203,945	196,858
	<u>265,450</u>	<u>229,952</u>
Other income		
Gain/(Loss) on sale of tangible fixed assets	8,500	-
	<u>291,766</u>	<u>291,194</u>
Total incoming resources		
	291,766	291,194
EXPENDITURE		
Charitable activities		
Wages	154,847	168,244
Social security	2,641	5,154
Pensions	1,945	1,975
Amenity fund	569	769
Utilities	1,936	3,932
Collection and bin rental	1,773	616
Internal maintenance	1,392	1,189
Motor expenses	3,849	1,210
Fuel	4,893	(1,104)
Staff training	654	185
Volunteers' expenses	384	113
Telephone	2,117	2,160
Costs of activities	3,662	36
Administration	5,017	4,608
Consumables	2,057	186
Centre equipment	1,144	374
Domestic supplies	3,074	4,190
Sundries	400	40
Insurance	5,898	5,159
Carried forward	198,252	199,036

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	198,252	199,036
IT support and purchase of books	2,629	2,678
Rent	11,250	15,000
Bad debts	634	5,468
Improvements to property depreciation	3,553	3,553
Fixture and fittings depreciation	1,905	2,155
Motor vehicles depreciation	19,821	19,823
	<u>238,044</u>	<u>247,713</u>
Support costs		
Governance costs		
Independent Examination fees	2,880	2,760
	<u>240,924</u>	<u>250,473</u>
Net income	<u>50,842</u>	<u>40,721</u>

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2021
for
Scope West Sussex

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

**Contents of the Financial Statements
for the Year Ended 31st March 2021**

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**Report of the Trustees
for the Year Ended 31st 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 31st 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

i) The Company is established for charitable objects only.

ii) The Company is established,

a) To provide, cause to be provided or assist in providing support for people with Cerebral Palsy and related disabilities, their families and carers, in accordance with the declared aims and objectives.

b) In particular to provide facilities for training in skills, leading, if possible, to employment and independent living.

Public benefit

The trustees have considered the Charity Commission guidance on public benefit and consider that the objectives and activities of Scope West Sussex provide the following benefits: -

The services of Scope West Sussex are available to any individual within West Sussex who has Cerebral Palsy or a related disability and their families and carers regardless of income, age, race or religion. Locations on the boundaries of the operations of Scope West Sussex are served by neighbouring Scope charities.

The primary activity of the charity is a day centre for young disabled adults, which is freely available to all those who choose to become members.

Significant activities

The primary activity of the charity is a day centre for young disabled adults, supported by Social Services. It also organises fund raising events to support the work of the charity.

**Report of the Trustees
for the Year Ended 31st March 2021**

ACHIEVEMENT AND PERFORMANCE

Chairman's report

The charity remains strong after an extraordinary year

Covid-19 tested staff to the limit; but under the dedicated leadership of Manager Clare Goff, Administrator Sue Way and Deputy Stuart Napper all problems have been overcome with professional skill and determination. They have the thanks and admiration of all our trustees.

This year saw the sad death of John Watson, manager of the Centre for 20 years. He was an enlightened innovator in the care of disabled people and a wonderful person. He is sorely missed by all at the charity.

All centre staff remained in post throughout the year. The centre closed on March 19th 2020, reopened on August 18th 2020, closed again on January 4th 2021 and reopened again on April 12th 2021. During the closing period we operated an outreach programme of Zoom chats, problem chasing, and practical help.

During the opening periods the Centre was divided into 3 areas and members and carers who were able to come were allotted days and times. Along with all the, now usual, safeguards. This was a monumental task to organise safely and to date has had no serious problems.

The charity is entirely funded by daily attendance fees and "special care" fees where the charity's staff provide care or other services for members. All but two members and their families decided at the outset to continue paying daily fees as if the Centre was open. This generosity plus a grant of £31,000 from the Government Community Fund allowed us to pay staff as usual and to be reasonably financially secure at the end of the financial year.

Closing allowed the washroom refurbishment finally to be completed at a cost of £27,000 largely funded by the National Lottery and local charity Friarsgate Trust.

During the year the website was redesigned by LGC of Chichester and is up and running to acclaim.

Our two charity shops, of course, have had a difficult time and are in deficit at year end. Staff have been on furlough.

A new bus has been delivered and is currently being commissioned. We will sell one of the older buses.

We are grateful to Edward Cooke Family Law and Owers Light Lodge Freemasons for the money they raise for our refurbished sensory rooms.

A difficult and worrying year we have survived thanks to the support and efforts of staff and trustees.

Next year will see a slow and careful recovery to normal levels of use. We have a waiting list of 5 prospective new members. Decisions will be made on the future of the shops. The present improvement of IT provision and security and the building's security will continue. A priority is advertising and publicity along with local fund-raising activities.

FINANCIAL REVIEW

Financial position

Total income from the year amounted to £286,921, which was all unrestricted.

Total expenditure amounted to £255,157 which was all from unrestricted funds.

At 31 March 2021 the charitable company made a total surplus of £36,955, bringing total funds of the charity to £428,226. Of this, £410,840 is unrestricted and £17,386 is restricted.

Investment policy and objectives

The charity, acting through the board of trustees, can borrow and raise money for the purpose of the charity.

**Report of the Trustees
for the Year Ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

The trustees have designated a reserve of £40,000 which is held in the centre reserve fund. These monies are held to cover any unexpected revenue shortfall from the centre or to cover any unexpected expenditure incurred.

The level of reserves are reviewed annually and are set to ensure that they cover at least three months of expenditure.

FUTURE PLANS

The trustees plan to continue to improve the work of the Centre and to work closely with all parties to decide on the nature of the next special project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scope West Sussex is a company, limited by guarantee, as defined by the Companies Act 2006. It is governed by its Memorandum and Articles of Association and was incorporated on 30th March 2005. It is a charity registered with the Charity Commission.

Recruitment and appointment of new trustees

All members of the charity and any other person who is willing to become a trustee of the charity is eligible for election to the board of trustees. No paid employee of the charity is eligible for election to membership of the board of trustees. The members of the board of trustees are elected at the Annual General Meeting each year.

All members of the board shall hold office for three years. One third shall automatically retire at the end of each year, but those members shall be eligible for re-election. The board of trustees hold meetings on a bi-monthly basis or as required.

The trustees of the charity are also directors of the limited company.

Organisational structure

The headquarters of the charity is situated at The Point, Little Breach in Chichester. The day to day running of the centre is undertaken by the centre management committee. This is a standing committee appointed by the trustees.

Induction and training of new trustees

New trustees are introduced to the board and briefed as necessary in all aspects of the charity's objects and policies. Trustees are encouraged to seek training, as appropriate, and also to observe and follow the requirements and guidelines set down by the Charity Commission and Companies House.

Risk management

Following an updated Business Plan and a full review by an external assessor of the risks to which the charity is exposed, the trustees are satisfied that adequate measures have been implemented to identify, assess, and mitigate the identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05407738 (Not specified/Other)

Registered Charity number

1112581

Registered office

The Sunray Building
Little Breach
Chichester
West Sussex
PO19 5UA

**Report of the Trustees
for the Year Ended 31st March 2021**

Trustees

Douglas Hayler Chairman
Mary Benwell Secretary
Richard Burrows
Vicky Edwards
Jane Feild
Irene Hayler
Karen Jones
John Watson (deceased 25.8.20)
Nathan Burrows (appointed 28.9.20)

Independent Examiner

A C Kensett FMAAT FCCA
Association of Certified Chartered Accountants
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Centre Manager

Clare Goff

Bankers

Lloyds TSB Bank plc
10 East Street
Chichester
PO19 1HJ

Website address

www.scope-west-sussex.org.uk

Alternative name

The Point Day Centre

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20/9/2021..... and signed on its behalf by:



.....
Douglas Hayler - Trustee

**Independent Examiner's Report to the Trustees of
Scope West Sussex**

Independent examiner's report to the trustees of Scope West Sussex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Certified Chartered Accountants which is one of the listed bodies.

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.

A C Kensett

A C Kensett FMAAT FCCA
Association of Certified Chartered Accountants
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 201912021.....

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	59,947	-	59,947	39,088
Charitable activities	4				
SCOPE West Sussex Centre		196,858	-	196,858	204,006
Special Care		33,094	-	33,094	74,197
Investment income	3	1,295	-	1,295	1,015
Total		291,194	-	291,194	318,306
EXPENDITURE ON					
Raising funds	5	-	-	-	332
Charitable activities	6				
SCOPE West Sussex Centre		250,473	-	250,473	261,127
Total		250,473	-	250,473	261,459
Net gains on investments		5,191	-	5,191	49
NET INCOME		45,912	-	45,912	56,896
Transfers between funds	15	27,050	(27,050)	-	-
Net movement in funds		72,962	(27,050)	45,912	56,896
RECONCILIATION OF FUNDS					
Total funds brought forward		346,835	44,436	391,271	334,375
TOTAL FUNDS CARRIED FORWARD		419,797	17,386	437,183	391,271

Balance Sheet
31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	83,686	-	83,686	48,236
Investments	12	27,031	-	27,031	21,840
		<u>110,717</u>	<u>-</u>	<u>110,717</u>	<u>70,076</u>
CURRENT ASSETS					
Debtors	13	84,353	-	84,353	53,073
Cash at bank and in hand		239,599	17,386	256,985	275,119
		<u>323,952</u>	<u>17,386</u>	<u>341,338</u>	<u>328,192</u>
CREDITORS					
Amounts falling due within one year	14	(14,872)	-	(14,872)	(6,997)
NET CURRENT ASSETS		<u>309,080</u>	<u>17,386</u>	<u>326,466</u>	<u>321,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>419,797</u>	<u>17,386</u>	<u>437,183</u>	<u>391,271</u>
NET ASSETS		<u>419,797</u>	<u>17,386</u>	<u>437,183</u>	<u>391,271</u>
FUNDS	15				
Unrestricted funds				419,797	346,835
Restricted funds				17,386	44,436
TOTAL FUNDS				<u>437,183</u>	<u>391,271</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Balance Sheet - continued
31st March 2021

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 2019/2021..... and were signed on its behalf by:



.....
Douglas Hayler - Trustee

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Scope West Sussex as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Raising funds

Monies received for capital projects are shown firstly in the Statement of Financial Activities, and then transferred either to the Transport or Centre amenity funds for future expenditure.

Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

Allocation and apportionment of costs

Support expenditure which does not directly relate to the objects of the charity is analysed between charitable expenditure across each charitable activity. Items which involve more than one cost category are apportioned as appropriate to the cost categories involved.

Expenses relating to restricted funds are shown separately.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- not provided
Improvements to property	- 20% on cost and 10% on cost

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

Assets with an initial cost greater than £1,000 are capitalised.

Taxation

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

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The cost of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the accounts.

Unrestricted designated funds are funds which the trustees have designated for specific projects. The aim and use of each fund is set out in the notes to the accounts. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Where the trustees have determined to transfer money between funds, the transfer is treated as an adjustment to the balances and not as incoming or outgoing resources.

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.

Operating leases

Costs relating to operating leases are charged to the Statement of Financial Activities on an accruals basis.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and legacies	5,990	4,848
Grants	53,957	34,240
	<u>59,947</u>	<u>39,088</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	918	647
Other income receivable	377	368
	<u>1,295</u>	<u>1,015</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Attendance fees	SCOPE West Sussex Centre	196,858	204,006
Special care income	Special Care	33,094	74,197
		<u>229,952</u>	<u>278,203</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Costs of events	-	332
	<u>-</u>	<u>332</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
SCOPE West Sussex Centre	247,713	2,760	250,473
	<u>247,713</u>	<u>2,760</u>	<u>250,473</u>

7. SUPPORT COSTS

	Governance costs
	£
SCOPE West Sussex Centre	2,760
	<u>2,760</u>

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Independent Examination fees	2,760	2,400
Independent Examination fees under/(over) accrual	-	360
Depreciation - owned assets	25,531	24,064
	<u>28,291</u>	<u>26,824</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	168,244	170,754
Social security costs	5,154	4,060
Other pension costs	1,975	1,797
	<u>175,373</u>	<u>176,611</u>

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

	2021 <u>14</u>	2020 <u>15</u>
Average number of employees		

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

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £
COST			
At 1st April 2020	10,756	114,409	77,465
Additions	-	27,050	-
	<u>10,756</u>	<u>141,459</u>	<u>77,465</u>
At 31st March 2021	10,756	141,459	77,465
DEPRECIATION			
At 1st April 2020	-	109,321	71,149
Charge for year	-	3,553	2,155
	<u>-</u>	<u>112,874</u>	<u>73,304</u>
At 31st March 2021	-	112,874	73,304
NET BOOK VALUE			
At 31st March 2021	<u>10,756</u>	<u>28,585</u>	<u>4,161</u>
At 31st March 2020	<u>10,756</u>	<u>5,088</u>	<u>6,316</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**11. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2020	122,676	15,443	340,749
Additions	33,931	-	60,981
At 31st March 2021	156,607	15,443	401,730
DEPRECIATION			
At 1st April 2020	96,600	15,443	292,513
Charge for year	19,823	-	25,531
At 31st March 2021	116,423	15,443	318,044
NET BOOK VALUE			
At 31st March 2021	40,184	-	83,686
At 31st March 2020	26,076	-	48,236

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1st April 2020	100	21,740	21,840
Revaluations	-	5,191	5,191
At 31st March 2021	100	26,931	27,031
NET BOOK VALUE			
At 31st March 2021	100	26,931	27,031
At 31st March 2020	100	21,740	21,840

There were no investment assets outside the UK.

Cost or valuation at 31st March 2021 is represented by:

	Shares in group undertakings £	Listed investments £	Totals £
Valuation in 2018	-	(604)	(604)
Valuation in 2019	-	2,295	2,295
Valuation in 2020	-	49	49
Valuation in 2021	-	5,191	5,191
Cost	100	20,000	20,100
	100	26,931	27,031

The company's investments at the balance sheet date in the share capital of companies include the following:

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

12. FIXED ASSET INVESTMENTS - continued

The Point Chichester Trading Limited

Registered office:

Nature of business: Charity shop

Class of share: %
 Ordinary £1 holding
 100

31.3.21 31.3.20
 £ £

Aggregate capital and reserves 100 100

13. DEBTORS

2021 2020
 £ £

Amounts falling due within one year:

Trade debtors 21,301 20,839

Amounts owed by group undertakings 53,846 17,003

Prepayments and accrued income 6,306 6,031

81,453 43,873

Amounts falling due after more than one year:

Amounts owed by group undertakings 2,900 9,200

2,900 9,200

Aggregate amounts 84,353 53,073

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021 2020
 £ £

Payments on account 9,124 -

Social security and other taxes - 2,664

Other creditors 513 387

Accruals and deferred income 5,235 3,946

14,872 6,997

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	2,991	-	(1,907)	1,084
Centre amenity fund	35,124	(801)	27,050	61,373
Transport fund	4,236	(6,143)	1,907	-
Centre reserve fund	82,461	5,191	-	87,652
Project fund	9,455	-	-	9,455
Centre fund	212,568	47,665	-	260,233
	346,835	45,912	27,050	419,797
Restricted funds				
Fundraising Projects fund	44,436	-	(27,050)	17,386
TOTAL FUNDS	<u>391,271</u>	<u>45,912</u>	<u>-</u>	<u>437,183</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Centre amenity fund	5,789	(6,590)	-	(801)
Transport fund	14,000	(20,143)	-	(6,143)
Centre reserve fund	-	-	5,191	5,191
Centre fund	271,405	(223,740)	-	47,665
	291,194	(250,473)	5,191	45,912
TOTAL FUNDS	<u>291,194</u>	<u>(250,473)</u>	<u>5,191</u>	<u>45,912</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

15. 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	2,623	368	-	2,991
Centre amenity fund	36,283	(809)	(350)	35,124
Transport fund	21,017	(16,781)	-	4,236
Centre reserve fund	40,000	49	42,412	82,461
Project fund	9,786	(331)	-	9,455
Centre fund	212,820	42,160	(42,412)	212,568
	<u>322,529</u>	<u>24,656</u>	<u>(350)</u>	<u>346,835</u>
Restricted funds				
Fundraising Projects fund	11,846	32,240	350	44,436
	<u>11,846</u>	<u>32,240</u>	<u>350</u>	<u>44,436</u>
TOTAL FUNDS	<u>334,375</u>	<u>56,896</u>	<u>-</u>	<u>391,271</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	368	-	-	368
Centre amenity fund	4,849	(5,658)	-	(809)
Transport fund	2,000	(18,781)	-	(16,781)
Centre reserve fund	-	-	49	49
Project fund	1	(332)	-	(331)
Centre fund	278,848	(236,688)	-	42,160
	<u>286,066</u>	<u>(261,459)</u>	<u>49</u>	<u>24,656</u>
Restricted funds				
Fundraising Projects fund	32,240	-	-	32,240
	<u>32,240</u>	<u>-</u>	<u>-</u>	<u>32,240</u>
TOTAL FUNDS	<u>318,306</u>	<u>(261,459)</u>	<u>49</u>	<u>56,896</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	2,623	368	(1,907)	1,084
Centre amenity fund	36,283	(1,610)	26,700	61,373
Transport fund	21,017	(22,924)	1,907	-
Centre reserve fund	40,000	5,240	42,412	87,652
Project fund	9,786	(331)	-	9,455
Centre fund	212,820	89,825	(42,412)	260,233
	322,529	70,568	26,700	419,797
Restricted funds				
Fundraising Projects fund	11,846	32,240	(26,700)	17,386
TOTAL FUNDS	<u>334,375</u>	<u>102,808</u>	<u>-</u>	<u>437,183</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	368	-	-	368
Centre amenity fund	10,638	(12,248)	-	(1,610)
Transport fund	16,000	(38,924)	-	(22,924)
Centre reserve fund	-	-	5,240	5,240
Project fund	1	(332)	-	(331)
Centre fund	550,253	(460,428)	-	89,825
	577,260	(511,932)	5,240	70,568
Restricted funds				
Fundraising Projects fund	32,240	-	-	32,240
TOTAL FUNDS	<u>609,500</u>	<u>(511,932)</u>	<u>5,240</u>	<u>102,808</u>

Unrestricted funds

Designated funds:

Centre amenity fund - this fund is to meet the cost of additional equipment and amenities for members. The resources come from fundraising and donations generated by the charity.

Transport fund - this represents the vehicles held by the charity, and the costs and depreciation associated with the running of the vehicles, together with funds designated by the trustees, towards replacement vehicles.

Centre reserve fund - this is an allocation to cover any unexpected revenue shortfall for the Centre.

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

15. MOVEMENT IN FUNDS - continued

Project fund - this fund is resources from legacies and is to be used for specific projects as agreed upon by the trustees. This money will not be used for the day to day running of the Centre.

Centre fund - this fund is for members attendance fees and meets most of the day to day running costs of the Charity.

General funds:

General fund - all income not designated for purposes associated with the Centre is received into the general fund. It is used for expenditure on fundraising and grants to members.

Restricted Funds:

Fundraising Projects Fund - This fund is income from fundraising that is specifically used for buying specialised equipment and assets for the centre.

Transfers between funds

A transfer of £27,050 has been made from the Fundraising projects fund to the Centre amenity fund in relation to the washroom building improvements for which funds had been raised and set aside within the fundraising projects fund in 2019/20.

A transfer of £1,907 has been made from the Fundraising projects fund to the Transport fund to return its balance to zero as no funds are required to purchase further vehicles at this stage.

16. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution scheme. Contributions payable in the year amounted to £1,975 (2020: £1,797) and contributions of £513 were outstanding at the year end (2020: £387).

17. RELATED PARTY DISCLOSURES

The Charity's trading subsidiary, The Point Chichester Ltd, received a loan of £10,500 from Scope West Sussex. This loan is was due to be fully repaid by 2019 and interest will be payable at a rate of 2.5% per annum. The interest payments are due annually in November. The balance on the loan as at 31 March 2021 was £2,541 (2020: £2,479).

During the year ended 31 March 2018, The Point Chichester Ltd, also received a loan of £15,000 from Scope West Sussex to cover the costs of the Rose Green Shop. This loan is to be fully repaid by 2023 and interest will be payable at a rate of 2.5% per annum. The interest payments are due annually. The balance on the loan as at 31 March 2021 was £12,922 (2020: £12,608).

At 31 March 2019 the trustees agreed to defer repayment of both loans and therefore no loan repayments have been made this year or last year.

The total amount owing to the charity as at 31 March 2021 was £47,789 (2020: £26,203).

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	5,990	4,848
Grants	53,957	34,240
	<u>59,947</u>	<u>39,088</u>
Investment income		
Deposit account interest	918	647
Other income receivable	377	368
	<u>1,295</u>	<u>1,015</u>
Charitable activities		
Special care income	33,094	74,197
Attendance fees	196,858	204,006
	<u>229,952</u>	<u>278,203</u>
Total incoming resources	<u>291,194</u>	<u>318,306</u>
EXPENDITURE		
Raising donations and legacies		
Costs of events	-	332
Charitable activities		
Wages	168,244	170,754
Social security	5,154	4,060
Pensions	1,975	1,797
Amenity fund	769	375
Utilities	3,932	4,486
Collection and bin rental	616	2,423
Internal maintenance	1,189	967
Motor expenses	1,210	2,510
Fuel	(1,104)	6,168
Staff training	185	260
Volunteers' expenses	113	493
Telephone	2,160	2,363
Costs of activities	36	3,345
Administration	4,608	5,255
Consumables	186	1,280
Centre equipment	374	1,865
Domestic supplies	4,190	2,690
Sundries	40	79
Bank charges	-	27
Carried forward	<u>193,877</u>	<u>211,197</u>

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	193,877	211,197
Insurance	5,159	5,922
IT support and purchase of books	2,678	2,184
Rent	15,000	15,000
Bad debts	5,468	-
Improvements to property depreciation	3,553	848
Fixture and fittings depreciation	2,155	4,335
Motor vehicles depreciation	19,823	18,781
Computer equipment depreciation	-	100
	<u>247,713</u>	<u>258,367</u>
Support costs		
Governance costs		
Independent Examination fees	2,760	2,760
	<u>250,473</u>	<u>261,459</u>
Net income	<u>40,721</u>	<u>56,847</u>