

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

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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 on20/9/2021..... and signed on its behalf by:



.....
Douglas Hayler - 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 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.

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 20/9/2021 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	2020
Average number of employees	<u>14</u>	<u>15</u>

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>
Total resources expended		
	<u>40,721</u>	<u>56,847</u>
Net income		