

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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**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

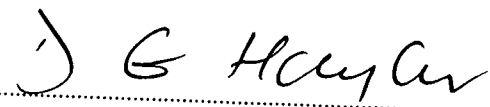
www.scope-west-sussex.org.uk

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:

D G Hayler
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

Class of share:

Ordinary £1

%
holding
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	<u>391,271</u>	<u>99,866</u>	<u>-</u>	<u>491,137</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	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	<u>582,960</u>	<u>(491,397)</u>	<u>8,303</u>	<u>99,866</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. 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
Total resources expended	<u>240,924</u>	<u>250,473</u>
Net income	<u>50,842</u>	<u>40,721</u>