

**REGISTERED COMPANY NUMBER: 05407738**  
**REGISTERED CHARITY NUMBER: 1112581**

**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**

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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 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**

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**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**

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**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**

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**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](http://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 25<sup>th</sup> 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: 25<sup>th</sup> September 2023

Scope West Sussex

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

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,508	-	2,508	17,429
<b>Charitable activities</b>	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
<b>Total</b>		<u>325,302</u>	<u>-</u>	<u>325,302</u>	<u>291,766</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	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>
<b>NET INCOME</b>		1,165	-	1,165	53,954
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>457,742</u>	<u>33,395</u>	<u>491,137</u>	<u>437,183</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(23,591)</u>	<u>-</u>	<u>(23,591)</u>	<u>(6,580)</u>
<b>NET CURRENT ASSETS</b>		<u>380,453</u>	<u>33,395</u>	<u>413,848</u>	<u>400,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>458,907</u>	<u>33,395</u>	<u>492,302</u>	<u>491,137</u>
<b>NET ASSETS</b>		<u>458,907</u>	<u>33,395</u>	<u>492,302</u>	<u>491,137</u>
<b>FUNDS</b>	14				
Unrestricted funds				458,907	457,742
Restricted funds				<u>33,395</u>	<u>33,395</u>
<b>TOTAL FUNDS</b>				<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**

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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 25<sup>th</sup> 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**

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**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
	Activity	£	£
Attendance fees	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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
At 1st April 2022	127,839	15,443	374,702
Additions	-	212	566
Disposals	-	(2,919)	(52,764)
At 31st March 2023	<u>127,839</u>	<u>12,736</u>	<u>322,504</u>
<b>DEPRECIATION</b>			
At 1st April 2022	107,476	15,443	314,555
Charge for year	6,789	-	11,800
Eliminated on disposal	-	(2,919)	(52,764)
At 31st March 2023	<u>114,265</u>	<u>12,524</u>	<u>273,591</u>
<b>NET BOOK VALUE</b>			
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 £
<b>MARKET VALUE</b>			
At 1st April 2022	100	30,042	30,142
Revaluations	-	(601)	(601)
At 31st March 2023	<u>100</u>	<u>29,441</u>	<u>29,541</u>
<b>NET BOOK VALUE</b>			
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><u>23,591</u></u>	<u><u>6,580</u></u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Fundraising Projects fund	<u>33,395</u>	<u>-</u>	<u>-</u>	<u>33,395</u>
<b>TOTAL FUNDS</b>	<u><u>491,137</u></u>	<u><u>1,165</u></u>	<u><u>-</u></u>	<u><u>492,302</u></u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u><u>325,302</u></u>	<u><u>(323,536)</u></u>	<u><u>(601)</u></u>	<u><u>1,165</u></u>

**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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Fundraising Projects fund	<u>17,386</u>	<u>16,009</u>	<u>-</u>	<u>33,395</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Fundraising Projects fund	<u>16,500</u>	<u>(491)</u>	<u>-</u>	<u>16,009</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Fundraising Projects fund	17,386	16,009	-	33,395
	<u>17,386</u>	<u>16,009</u>	<u>-</u>	<u>33,395</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Fundraising Projects fund	16,500	(491)	-	16,009
	<u>16,500</u>	<u>(491)</u>	<u>-</u>	<u>16,009</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	2,508	929
Grants	<u>-</u>	<u>16,500</u>
	2,508	17,429
<b>Investment income</b>		
Deposit account interest	1	-
Other income receivable	<u>-</u>	<u>387</u>
	1	387
<b>Charitable activities</b>		
Special care income	68,027	61,505
Attendance fees	<u>254,766</u>	<u>203,945</u>
	322,793	265,450
<b>Other income</b>		
Gain/(Loss) on sale of tangible fixed assets	<u>-</u>	<u>8,500</u>
<b>Total incoming resources</b>	325,302	291,766
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examination fees	<u>2,040</u>	<u>2,880</u>
Total resources expended	<u>323,536</u>	<u>240,924</u>
<b>Net income</b>	<u><u>1,766</u></u>	<u><u>50,842</u></u>