

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

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

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

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for the Year Ended 31 March 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Significant activities

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

Public benefit

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

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Chair's Report for the Year 2024-2025

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

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

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

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

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

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

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

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

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

Karen Jones, Chair

FINANCIAL REVIEW

Financial position

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

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

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

Investment policy and objectives

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

FINANCIAL REVIEW

Reserves policy

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

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

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

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

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

Organisational structure

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

Induction and training of new trustees

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

Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05407738 (England and Wales)

Registered Charity number

1112581

Scope West Sussex

Report of the Trustees
for the Year Ended 31 March 2025

Registered office

The Sunray Building
Little Breach
Chichester
West Sussex
PO19 5UA

Trustees

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

Independent Examiner

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

Bankers

Lloyds Bank
10 East Street
Chichester
West Sussex
PO19 1HJ

Centre Manager

Clare Goff

Website Address

www.scope-west-sussex.org.uk

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

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

Karen Jones - Trustee

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Hilary Julian BA FCA DChA

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

6 October 2025

Scope West Sussex

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

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

The notes form part of these financial statements

Scope West Sussex

Balance Sheet
31 March 2025

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

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Scope West Sussex

Balance Sheet - continued

31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2025 and were signed on its behalf by:

Karen Jones - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Governance costs

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

Taxation

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

Fund accounting

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

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

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim of each restricted fund is set out in the notes to the accounts.

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

Pension costs and other post-retirement benefits

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

Investments

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

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

Debtors and creditors receivable / payable within one year

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

2. DONATIONS AND LEGACIES

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

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

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. CHARITABLE ACTIVITIES COSTS

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

7. SUPPORT COSTS

	Governance costs £
SCOPE West Sussex Centre	3,057

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. PRIOR YEAR ADJUSTMENT

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

13. TANGIBLE FIXED ASSETS

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

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

13. TANGIBLE FIXED ASSETS - continued

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

14. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	12,814
Cost	20,000
	<hr/>
	32,814
	<hr/>

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. CURRENT ASSET INVESTMENTS

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

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. LEASING AGREEMENTS

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

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

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

19. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

19. MOVEMENT IN FUNDS - continued

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

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

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

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

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

Transfers between funds

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

20. EMPLOYEE BENEFIT OBLIGATIONS

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

21. RELATED PARTY DISCLOSURES

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

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

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

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

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

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

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