

# VIEWPOINT CENTRE CIO

England & Wales · Charity number 1172302

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-03-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Viewpoint Stables  
Moons Lane  
Dormansland  
Lingfield  
RH7 6PD

**Phone** 03007729692

**Email** [info@viewpointcentre.org](mailto:info@viewpointcentre.org)

**Website** [www.viewpointcentre.org](http://www.viewpointcentre.org)

## Activities

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**Objects:** TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT, FINANCIAL HARDSHIP, YOUTH OR OLD AGE, ILL HEALTH (PHYSICAL OR MENTAL), SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS, DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT, POOR EDUCATIONAL OR SKILLS ATTAINMENT, RELATIONSHIP AND FAMILY BREAKDOWN, POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS), CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

**Activities:** To promote social inclusion for people aged 8 - 24 using powerful unmounted horse based interventions with specially trained horses. Professional referrals from : schools, CAMHS, Social Workers, Specialist Agencies, Domestic Violence, Drug & Alcohol for those suffering from a variety of challenges e.g Mental Health - especially anxiety, school exclusion, ADHD, neglect & abuse, victims of crime etc

## Classification

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- **How:** Provides Services
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

## Geography

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- East Sussex
- Kent
- Surrey
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,235	£38,260	-	-
2024-03-31	£19,270	£28,542	-	-
2023-03-31	£27,761	£22,030	-	-
2022-03-31	£24,533	£31,429	-	-
2021-03-31	£28,692	£22,032	-	-

## Trustees

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Name	Role	Appointed
Christopher James Osborne		2026-02-11
Elizabeth Mary Rachael McLennan		2026-02-08
Judith Azzopardi		2020-07-03
Lynette Rowland		2022-01-31
MRS KATE FREEBODY		2017-01-01
Tara Coppard		2026-01-01

**VIEWPOINT CENTRE CIO**

England & Wales - Charity number 1172302

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Viewpoint Centre CIO**

Ian S Anderson, Chartered Accountant  
Greengarth  
Thicket Grove  
Maidenhead  
Berkshire  
SL6 4LW

**Viewpoint Centre CIO**

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for the Year Ended 31 March 2025**

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## **Viewpoint Centre CIO**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

The trustees 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**

##### **Significant activities**

To promote social inclusion for people aged 8 to 24 using powerful unmounted horse- based interventions with specially trained horses.

##### **Funding**

The charity seeks all available funding in pursuit of its objectives to make the Viewpoint Centre CIO an active facility Centre.

##### **Public benefit**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity has established itself as a focal point for the community and has an active Board of Management and systems in place to develop the Viewpoint Centre CIO productively and causatively.

After a period without fundraising support a new fundraiser was found and during this VPC year income rose from a low of £19,000 in 2023-24 to the highest since 2019, with income of £41,000 in 2024-25.

VPC has been able to secure a grant from the Community Foundation for Surrey to carry out a feasibility study to determine whether VPC could expand its offer for mental health support to other areas. As a result of this study, VPC is planning to open a weekly Forest School - Nature'Ed for children struggling with or not attending primary school towards the end of 2025. VPC will also be looking to expand its animal care offer for young people who need a longer intervention. It is hoped also in time that community regenerative farming activities will follow, along with a therapeutic vegetable growing and cooking scheme. We are very grateful to CFS for granting the resources to enable us to plan long term for Viewpoint Centre CIO.

During the year VPC continued to provide its mix of Restart, Top up and Non-Verbal Toolkit Sessions and received a grant for the Restart programme from the Mental Health Investment Fund from Surrey Heartlands NHS Trust via VASE (Voluntary Action Surrey East). We also started a monthly men's walk and talk group-Men at Walk to normalise conversations around mental health, walking in the stunning countryside around VPC.

We are grateful to our other funders The People's Post Code Lottery, The Albert Hunt Trust, Tandridge Sparks, Your Councillor Community Fund, Arnold Clark and the Rural England Prosperity Fund. We would also like to thank everyone who has supported our local fundraising nights at The Plough in Dormansland.

We have been expanding our activities in 2025 so that many more children and young people can gain mental health benefits by immersing themselves in nature at the beautiful Viewpoint Farm.

##### **Staff**

The charity has no direct employees; relying on contractors for relevant managerial and support services.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources for the year amounted to £41,235 (2024: £19,270) with an overall surplus of £2,975 arising (2024 deficit £9,272). The charity had reserves of £13,167 (2024 £10,192), as at the year end.

##### **Investment policy and objectives**

The Trustees are conscious of how charity funds are used. At this time funds are held by the charity's bankers, but any investments that are to be made shall be carefully considered and the impact on the available funds considered.

## **Viewpoint Centre CIO**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Board of Trustees aim to establish a policy whereby sufficient reserves, not restricted, committed, or designated be carried to support resources expended at a level enabling the continuation of the current activities of the charity in the event of adversity. The longer term policy will be set once the charity is more firmly established, but the trustees are aware of guidance which recommends free reserves should be between 3 months and 2 years of expenditure. Given the fixed asset spend in the year, at the financial year end free reserves were in fact marginally negative at £668.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Viewpoint Centre CIO is a registered charity number 1172302 incorporated on 28 March 2017 as a Charitable Incorporated Organisation [CIO] and exists to pursue the charity's objects that are specifically restricted to the following:

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'Socially Excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: Unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol and drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards), crime (either as a victim of crime or as an offender rehabilitating into society).

##### **Induction and training of new trustees**

The power to appoint new trustees rests with the current trustees, who oversee and provide guidance to appointees. The charity's policy is now to provide relevant internal and external training.

##### **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.

The Trustees periodically carry out a risk assessment and review of the operations. As the charity is small, it is flexible and responsive to the changes in the needs of the users and beneficiaries.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1172302

##### **Principal address**

Viewpoint Stables  
Moons Lane  
Dormansland  
Lingfield  
Surrey  
RH7 6PD

##### **Trustees**

K Freebody  
K Dockery (resigned 2.5.24)  
J Azzopardi  
L Rowland  
J D Horsman  
S Kingsley

Upon formation of the charitable CIO, the Charity Commission granted a dispensation to allow Ms K Dockery to be an executive trustee. However, given that the charity is now well established, it was agreed that she would resign her trusteeship while retaining her executive role as the CEO.

**Viewpoint Centre CIO**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Ian S Anderson BA FCA FCCA  
Ian S Anderson, Chartered Accountant  
Greengarth  
Thicket Grove  
Maidenhead  
Berkshire  
SL6 4LW

Approved by order of the board of trustees on 5 September 2025 and signed on its behalf by:

*Jane Horsman*

J D Horsman - Trustee

**Independent Examiner's Report to the Trustees of  
Viewpoint Centre CIO**

**Independent examiner's report to the trustees of Viewpoint Centre CIO**

I report to the charity trustees on my examination of the accounts of Viewpoint Centre CIO (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian S Anderson BA FCA FCCA

Ian S Anderson, Chartered Accountant  
Greengarth  
Thicket Grove  
Maidenhead  
Berkshire  
SL6 4LW

5 September 2025

**Viewpoint Centre CIO**

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

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,893	-	38,893	14,666
Other trading activities	3	2,342	-	2,342	4,604
<b>Total</b>		<b>41,235</b>	<b>-</b>	<b>41,235</b>	<b>19,270</b>
<b>EXPENDITURE ON</b>					
Raising funds		5,253	-	5,253	2,689
<b>Charitable activities</b>					
Activities undertaken directly		28,857	-	28,857	20,895
Other		4,150	-	4,150	4,958
<b>Total</b>		<b>38,260</b>	<b>-</b>	<b>38,260</b>	<b>28,542</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,975</b>	<b>-</b>	<b>2,975</b>	<b>(9,272)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,192	-	10,192	19,464
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>13,167</b>	<b>-</b>	<b>13,167</b>	<b>10,192</b>

The notes form part of these financial statements

**Viewpoint Centre CIO**

**Balance Sheet**  
**31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	13,835	-	13,835	-
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	9,250
Cash at bank		3,548	-	3,548	2,632
		<u>3,548</u>	<u>-</u>	<u>3,548</u>	<u>11,882</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,216)	-	(4,216)	(1,690)
<b>NET CURRENT ASSETS</b>		<u>(668)</u>	<u>-</u>	<u>(668)</u>	<u>10,192</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,167</u>	<u>-</u>	<u>13,167</u>	<u>10,192</u>
<b>NET ASSETS</b>		<u>13,167</u>	<u>-</u>	<u>13,167</u>	<u>10,192</u>
<b>FUNDS</b>	10				
Unrestricted funds				13,167	10,192
<b>TOTAL FUNDS</b>				<u>13,167</u>	<u>10,192</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 September 2025 and were signed on its behalf by:

*J. Azzapardi*

J Azzapardi - Trustee

*Lynette Rowland*

L Rowland - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared under the historical cost convention and on the going concern basis, which presumes that the charity has sufficient resources to continue its activities.

**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.

Voluntary Income is received by way of donations, collections and grants and is included in full in the Statement of Financial Activities in the year in which they are received.

**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 attributable to the charity's principal activities, include external accounting costs and independent examination

**Tangible fixed assets**

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

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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.

Designated funds are funds earmarked by the trustees for particular purposes.

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

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Viewpoint Centre CIO

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

#### 1. ACCOUNTING POLICIES - continued

##### Leasing commitments

The charitable CIO has a licence agreement for the use of its operational facilities, which was subject to review by the Charity Commission when the CIO was established.

#### 2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations, including third party lotteries	142	174
Grants	35,301	10,587
Commissioned courses	3,450	3,905
	<u>38,893</u>	<u>14,666</u>

#### 3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>2,342</u>	<u>4,604</u>

#### 4. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
	£	£	£
Raising donations and legacies	5,253	-	5,253
Other resources expended	3,070	1,080	4,150
	<u>8,323</u>	<u>1,080</u>	<u>9,403</u>

Support costs include £1,080 on governance which relates to independent examination.

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

As noted in the Trustees Report Ms K Dockery resigned as a trustee in the year to take up the position of CEO. Ms K Dockery has been reimbursed for relevant services and expenses undertaken on behalf of the charity.

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,666	-	14,666
Other trading activities	4,604	-	4,604
<b>Total</b>	<u>19,270</u>	<u>-</u>	<u>19,270</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,689	-	2,689
<b>Charitable activities</b>			
Activities undertaken directly	20,895	-	20,895
Other	4,958	-	4,958

**Viewpoint Centre CIO**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	28,542	-	28,542
<b>NET INCOME/(EXPENDITURE)</b>	(9,272)	-	(9,272)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	19,464	-	19,464
<b>TOTAL FUNDS CARRIED FORWARD</b>	10,192	-	10,192

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
Additions	5,982	1,068	10,200	17,250
<b>DEPRECIATION</b>				
Charge for year	598	267	2,550	3,415
<b>NET BOOK VALUE</b>				
At 31 March 2025	5,384	801	7,650	13,835
At 31 March 2024	-	-	-	-

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	-	9,250

**Viewpoint Centre CIO**

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

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	£
Other creditors	<b>4,216</b>	1,690

**10. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>10,192</b>	<b>2,975</b>	<b>13,167</b>
<b>TOTAL FUNDS</b>	<b>10,192</b>	<b>2,975</b>	<b>13,167</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>41,235</b>	<b>(38,260)</b>	<b>2,975</b>
<b>TOTAL FUNDS</b>	<b>41,235</b>	<b>(38,260)</b>	<b>2,975</b>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	19,464	(9,272)	10,192
<b>TOTAL FUNDS</b>	<b>19,464</b>	<b>(9,272)</b>	<b>10,192</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	19,270	(28,542)	(9,272)
<b>TOTAL FUNDS</b>	<b>19,270</b>	<b>(28,542)</b>	<b>(9,272)</b>

**Viewpoint Centre CIO**

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

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	19,464	(6,297)	13,167
<b>TOTAL FUNDS</b>	<u>19,464</u>	<u>(6,297)</u>	<u>13,167</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,505	(66,802)	(6,297)
<b>TOTAL FUNDS</b>	<u>60,505</u>	<u>(66,802)</u>	<u>(6,297)</u>

**11. RELATED PARTY DISCLOSURES**

Related party transactions are as set out in note 4. All such arrangements are on an open market basis.

**VIEWPOINT CENTRE CIO**

England & Wales - Charity number 1172302

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Viewpoint Centre CIO

Ian S Anderson, Chartered Accountant  
Greengarth  
Thicket Grove  
Maidenhead  
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Viewpoint Centre CIO

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for the Year Ended 31 March 2024

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## Viewpoint Centre CIO

### Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

To promote social inclusion for people aged 8 to 24 using powerful unmounted horse- based interventions with specially trained horses.

### **Funding**

The charity seeks all available funding in pursuit of its objectives to make the Viewpoint Centre CIO an active facility Centre.

Viewpoint Centre is grateful to the Post Code Society Trust for a grant of £9,250 which was awarded in this year and received just after the year end.

### **Public benefit**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

## **ACHIEVEMENT AND PERFORMANCE**

The charity has established itself as a focal point for the community and has an active Board of Management and systems in place to develop the Viewpoint Centre CIO productively and causatively.

During the year VPC continued with its mixed programme of Restart courses, Lighter touch sessions and Non Verbal Toolkit training. 15 children accessed the Restart course with their parents/carers participating and taking part in the Non Verbal Toolkit training. For each child helped there are on average 4 secondary beneficiaries from the support network of Parents/ step parents/ carers/ teachers/social workers who take part in the intervention in order to work together to support the child or young person going forward. Therefore the total number beneficiaries for the year was 75. All the children referred were from Surrey. Two thirds were referred directly from schools and the others from the Surrey Youth Service, CAHMS and a charity.

### **Staff**

The charity has no direct employees; relying on contractors for relevant managerial and support services.

## **FINANCIAL REVIEW**

### **Financial position**

The net incoming resources for the year amounted to £ 19,270 (2023: £27,761) with an overall deficit of £9,272 arising (2023 surplus £5,731). The charity had reserves of £10,192 (2023 £19,464), as at the year end.

### **Investment policy and objectives**

The Trustees are conscious of how charity funds are used. At this time funds are held by the charity's bankers, but any investments that are to be made shall be carefully considered and the impact on the available funds considered.

### **Reserves policy**

The Board of Trustees aim to establish a policy whereby sufficient reserves, not restricted, committed, or designated be carried to support resources expended at a level enabling the continuation of the current activities of the charity in the event of adversity. The longer term policy will be set once the charity is more firmly established, but the trustees are aware of guidance which recommends free reserves should be between 3 months and 2 years of expenditure and note that at the financial year end such reserves stood at 4.3 months.

Viewpoint Centre CIO

Report of the Trustees  
for the Year Ended 31 March 2024

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Viewpoint Centre CIO is a registered charity number 1172302 incorporated on 28 March 2017 as a Charitable Incorporated Organisation [CIO] and exists to pursue the charity's objects that are specifically restricted to the following:

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**Induction and training of new trustees**

The power to appoint new trustees rests with the current trustees, who oversee and provide guidance to appointees. The charity's policy is now to provide relevant internal and external training.

**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.

The Trustees periodically carry out a risk assessment and review of the operations. As the charity is small, it is flexible and responsive to the changes in the needs of the users and beneficiaries.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1172302

**Principal address**

Viewpoint Stables  
Moons Lane  
Dormansland  
Lingfield  
Surrey  
RH7 6PD

**Trustees**

K Freebody  
K Dockery (resigned 2.5.24)  
J Azzopardi  
L Rowland  
J D Horsman (appointed 1.12.23)  
S Kingsley (appointed 1.12.23)  
T Turner (resigned 8.2.24)

Upon formation of the charitable CIO, the Charity Commission granted a dispensation to allow Ms K Dockery to be an executive trustee. However, given that the charity is now well established, it was agreed that she would resign her trusteeship while retaining her executive role as the CEO.

Viewpoint Centre CIO

Report of the Trustees  
for the Year Ended 31 March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Ian S Anderson BA FCA FCCA  
Ian S Anderson, Chartered Accountant  
Greengarth  
Thicket Grove  
Maidenhead  
Berkshire  
SL6 4LW

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

Signed by:  
  
BCDCD46371B6435...

J D Horsman - Trustee

Independent Examiner's Report to the Trustees of  
Viewpoint Centre CIO

**Independent examiner's report to the trustees of Viewpoint Centre CIO**

I report to the charity trustees on my examination of the accounts of Viewpoint Centre CIO (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian S Anderson BA FCA FCCA

Ian S Anderson, Chartered Accountant  
Greengarth  
Thicket Grove  
Maidenhead  
Berkshire  
SL6 4LW

30 January 2025

Viewpoint Centre CIOStatement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>19,270</u>	-	<u>19,270</u>	<u>27,761</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,689	-	2,689	-
<b>Charitable activities</b>					
Activities undertaken directly		22,307	-	22,307	19,630
Other		<u>3,546</u>	-	<u>3,546</u>	<u>2,400</u>
<b>Total</b>		<u>28,542</u>	-	<u>28,542</u>	<u>22,030</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(9,272)</b>	-	<b>(9,272)</b>	5,731
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		19,464	-	19,464	13,733
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>10,192</u></u>	-	<u><u>10,192</u></u>	<u><u>19,464</u></u>

Viewpoint Centre CIOBalance Sheet31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	9,250	-	9,250	-
Cash at bank		2,632	-	2,632	23,038
		<u>11,882</u>	-	<u>11,882</u>	23,038
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,690)	-	(1,690)	(3,574)
		<u>10,192</u>	-	<u>10,192</u>	19,464
<b>NET CURRENT ASSETS</b>					
		<u>10,192</u>	-	<u>10,192</u>	19,464
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>10,192</u>	-	<u>10,192</u>	19,464
<b>NET ASSETS</b>					
		<u>10,192</u>	-	<u>10,192</u>	19,464
<b>FUNDS</b>					
Unrestricted funds	8			<u>10,192</u>	19,464
<b>TOTAL FUNDS</b>					
				<u>10,192</u>	19,464

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

Signed by:



581EB42C74C1421...

J Azzapardi - Trustee

DocuSigned by:



971A37D20AC246E...

L Rowland - Trustee

Viewpoint Centre CIONotes to the Financial Statements  
for the Year Ended 31 March 2024**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared under the historical cost convention and on the going concern basis, which presumes that the charity has sufficient resources to continue its activities.

**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.

Voluntary Income is received by way of donations, collections and grants and is included in full in the Statement of Financial Activities in the year in which they are received.

**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 attributable to the charity's principal activities, include external accounting costs and independent examination

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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.

Designated funds are funds earmarked by the trustees for particular purposes.

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

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The charitable CIO has a licence agreement for the use of its operational facilities, which was subject to review by the Charity Commission when the CIO was established.

Viewpoint Centre CIONotes to the Financial Statements - continued  
for the Year Ended 31 March 2024**2. DONATIONS AND LEGACIES**

	<b>2024</b>	2023
	<b>£</b>	£
Donations	<b>14,028</b>	2,964
Grants	<b>1,337</b>	24,797
Commissioned courses	<b>3,905</b>	-
	<b><u>19,270</u></b>	<u>27,761</u>

**3. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
Raising donations and legacies	<b>2,689</b>	-	<b>2,689</b>
Other resources expended	<b>2,586</b>	<b>960</b>	<b>3,546</b>
	<b><u>5,275</u></b>	<b><u>960</u></b>	<b><u>6,235</u></b>

Support costs include £960 on governance which relates to independent examination.

**4. TRUSTEES' REMUNERATION AND BENEFITS**

Ms K Dockery has been reimbursed for relevant services and expenses undertaken on behalf of the charity. As noted in the Trustees Report she resigned as a trustee after the year end to take up the position of CEO.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>27,761</u>	<u>-</u>	<u>27,761</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities undertaken directly	19,630	-	19,630
Other	<u>2,400</u>	<u>-</u>	<u>2,400</u>
<b>Total</b>	<u>22,030</u>	<u>-</u>	<u>22,030</u>
<b>NET INCOME</b>	5,731	-	5,731
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	13,733	-	13,733
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>19,464</u>	<u>-</u>	<u>19,464</u>

Viewpoint Centre CIO

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

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	<b>£</b>	£
Other debtors	<b>9,250</b>	-

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	<b>£</b>	£
Other creditors	<b>1,690</b>	3,574

**8. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>19,464</b>	<b>(9,272)</b>	<b>10,192</b>
<b>TOTAL FUNDS</b>	<b>19,464</b>	<b>(9,272)</b>	<b>10,192</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>19,270</b>	<b>(28,542)</b>	<b>(9,272)</b>
<b>TOTAL FUNDS</b>	<b>19,270</b>	<b>(28,542)</b>	<b>(9,272)</b>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	13,733	5,731	19,464
<b>TOTAL FUNDS</b>	<b>13,733</b>	<b>5,731</b>	<b>19,464</b>

Viewpoint Centre CIONotes to the Financial Statements - continued  
for the Year Ended 31 March 2024**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,761	(22,030)	5,731
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,761</u>	<u>(22,030)</u>	<u>5,731</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	13,733	(3,541)	10,192
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,733</u>	<u>(3,541)</u>	<u>10,192</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,031	(50,572)	(3,541)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,031</u>	<u>(50,572)</u>	<u>(3,541)</u>

**9. RELATED PARTY DISCLOSURES**

Related party transactions are as set out in note 4. All such arrangements are on an open market basis.

**VIEWPOINT CENTRE CIO**

England & Wales - Charity number 1172302

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# Accounts

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**VIEWPOINT CENTRE CIO**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31 MARCH 2023**

Charity Registration No. 1172302

## **VIEWPOINT CENTRE CIO**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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#### **Trustees**

Mrs Kate Freebody  
Mrs Katie Dockery  
Mr. Tony Turner  
Mrs Judith Azzopardi  
Mrs Lynne Rowland

**Charity number:** 1172302

**Registered Company number:** CE009760

#### **Registered office address**

VIEWPOINT STABLES  
MOONS LANE  
DORMANSLAND  
LINGFIELD  
RH7 6PD

#### **Independent Examiner**

*Jose Goncalves*

Jose Goncalves MAAT

Warren Day  
Cube House  
5A WHYTECLIFFE ROAD SOUTH  
PURLEY  
SURREY  
CR8 2AY

## **VIEWPOINT CENTRE CIO**

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Detailed Income & expenditure account	16

## **VIEWPOINT CENTRE CIO**

### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2023**

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The Trustees present their report and accounts for the period ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, memorandum and articles incorporated 28 March 2017, applicable law and the requirements of the Statement of Recommended Practice, FRS102 "Accounting and Reporting by Charities" issued in July 2014.

#### **Structure, governance and management**

Viewpoint Centre CIO is a registered charity number 1172302 and is a company limited by guarantee and exists to pursue the charity's objects that are specifically restricted to the following: To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'Socially Excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: Unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol and drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards), crime (either as a victim of crime or as an offender rehabilitating into society).

The charity was incorporated as a company limited by guarantee on 28<sup>th</sup> March 2017 and the trustees who served throughout the year, unless where otherwise stated, were as follows:

Mrs Kate Freebody  
Mrs Katie Dockery  
Mr. Tony Turner  
Mrs Judith Azzopardi  
Mrs Lynne Rowland

## **VIEWPOINT CENTRE ICO**

### **TRUSTEES' REPORT**

**FOR THE PERIOD ENDED 31 MARCH 2023** (Continued)

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#### **Objectives and activities**

The charity's registered premises are located at Viewpoint Stables Moons Lane, Dormansland Lingfield, RH7 6PD.

The primary purpose of the charity is to promote social inclusion for the public benefit by preventing people from becoming socially excluded.

#### **Achievements and performance**

The charity has established itself as a focal point for the community and has an active Board of Management and systems in place to develop the Viewpoint Centre CIO productively and causatively.

#### **Staff**

The charity has no employees.

#### **Activities**

To promote social inclusion for people aged 8 - 24 using powerful unmounted horse-based interventions with specially trained horses.

#### **Funding**

The charity seeks all available funding in pursuit of its objectives to make the Viewpoint Centre CIO an active facility Centre.

#### **Financial review**

The net incoming resources for the year amounted to £27,761 with a total reserves of £19,464, as at the end of March 2023.

The Board of Trustees aim to establish a policy whereby sufficient reserves, not restricted, committed, or designated be carried to support resources expended at a level enabling the continuation of the current activities of the charity in the event of adversity.

**VIEWPOINT CENTRE CIO**

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)**

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**Induction, recruitment and training of trustees**

The power to appoint new trustees rests with the current trustees.

**Public benefit statement**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

**Risk policy**

The Trustees periodically carry out a risk assessment and review of the operations. As the charity is small, it is flexible and responsive to the changes in the needs of the users and beneficiaries.

**Investment policy**

The Trustees are conscious of how charity funds are used. Any investments that are made are carefully considered and the impact on the available funds are considered.

On Behalf of the Board

*Rane Dockey*

Date 20<sup>th</sup> November 2023

## **VIEWPOINT CENTRE CIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE BOARD MEMBERS OF VIEWPOINT CENTRE CIO**

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I report on the accounts of the Charitable company for the period ended 31 March 2023 which are set out on pages 9 - 16.

#### **Respective responsibilities of trustees and reporting accountants**

The Board Members, who are also the trustees of Viewpoint Centre CIO, for the purposes of company law, are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT  
TO THE BOARD MEMBERS OF VIEWPOINT CENTRE CIO (Continued)**

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**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts with the accounting records, comply with the requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jose Goncalves*

Jose Goncalves MAAT

Warren Day  
Cube House  
5A WHYTECLIFFE ROAD SOUTH  
PURLEY  
SURREY  
CR8 2AY

Date: *28 November 2023*

<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
<b>Incoming resources from generated funds</b>				
Donations and gifts      2	2,964	-	-	<b>2,964</b>
Other Income              3	24,797	-	-	<b>24,797</b>
	<hr/> 27,761	<hr/> -	<hr/>	<hr/> <b>27,761</b>
Total incoming resources	<hr/> 27,761	<hr/>	<hr/>	<hr/> 27,761
<b><u>Resources expended</u></b>				
<b>Charitable activities      4</b>				
Cost of charitable activities	21,310	-	-	<b>21,310</b>
Total charitable expenditure	21,310	-	-	<b>21,310</b>
Governance costs	720	-	-	<b>720</b>
Total resources expended	<hr/> 22,030	<hr/> -	<hr/> -	<hr/> <b>22,030</b>
Net income/(expenditure) for the year	5,731	-	-	<b>5,731</b>
Surplus carried forward from last year	13,733	-	-	<b>13,733</b>
	<hr/> 19,464	<hr/> -	<hr/> -	<hr/> <b>19,464</b>

**VIEWPOINT CENTRE CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MARCH 2023**

---

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## VIEWPOINT CENTRE CIO

### BALANCE SHEET AS AT 31 MARCH 2023

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	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		23,038	16,369
		<hr/>	<hr/>
		23,038	16,369
Creditors: amounts falling due within one year	7	(3,574)	(2,636)
		<hr/>	<hr/>
Net current assets		19,464	13,733
Total assets less current liabilities		<hr/>	<hr/>
		19,464	13,733

The Company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and applications of resources, including its income and expenditure for the financial year in accordance with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the company.

The accounts were approved by the Board on *20 November 2023*.

Company Registration No. CE009760

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, FRS102 "Accounting and Reporting by Charities", issued in July 2014 and the Companies Act 2006.

**1.2 Incoming resources**

Incoming resources development funding, donations are recognised in full in the Statement of Financial Activities in the year in which they are received.

Voluntary Income is received by way of donations, collections and grants and is included in full in the Statement of Financial Activities in the year in which they are received.

**1.3 Resources expended**

Resources expended are recognised in the period in which they are incurred.

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2023**

---

**1 Accounting policies (continued)**

**1.4 Accumulated funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds earmarked by the Board of Directors for particular purposes.

**1.5 Unrestricted Funds**

Unrestricted funds are donations and other incoming resources received or generated for the object of the charity without further specified purpose and are available as general funds.

**2 Donations and Gifts**

	<b>Unrestricted Funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
2023	2,964	-	-	2,964

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2023**

---

**3 Other income**

	<b>2023</b>
	<b>£</b>
Other Income	24,797
	<u>24,797</u>

**4 Total resources expended**

	<b>Staff Costs</b>	<b>Depre- ciation</b>	<b>Other costs</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>				
<u>Project expenses</u>				
Activities undertaken directly	-	-	21,310	21,310
<u>Office running costs</u>				
Activities undertaken directly	-	-	-	-
	<u>-</u>	<u>-</u>	<u>21,310</u>	<u>21,310</u>
<b>Governance costs</b>	-	-	720	720
	<u>-</u>	<u>-</u>	<u>22,030</u>	<u>22,030</u>

Governance costs include payments to Independent Examiners of £720.

**5 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year.

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2023**

---

**6 Employees**

There were no employees during the year.

**7 Creditors: amounts falling due within one year**

	<b>2023</b>
	<b>£</b>
Other creditors	2,854
Accruals	720
	<u><b>3,574</b></u>

**VIEWPOINT CENTRE CIO**

**INCOME AND EXPENDITURE  
FOR THE PERIOD ENDED 31 MARCH 2023**

	2023	2022
	£	£
Income		
Grants/commissioned/part payment	24,797	18,452
Other donations	<u>2,964</u>	6,081
	27,761	24,533
Expenditure		
	8,44	
Hire and costs	5	10,220
Self-employed staff	9,888	18,229
Telephone	937	697
Accountancy	720	720
Insurance	1,297	854
General expenses	743	732
Postage & Stationary	-	40
Total	<u>(22,030)</u>	<u>(31,492)</u>
Operating profit for the year	<u>5,731</u>	<u>(6,959)</u>

**VIEWPOINT CENTRE CIO**

England & Wales - Charity number 1172302

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# Accounts

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**VIEWPOINT CENTRE CIO**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31 MARCH 2022**

Charity Registration No. 1172302

## **VIEWPOINT CENTRE CIO**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

---

#### **Trustees**

Mrs Kate Freebody  
Mrs Katie Dockery  
Mr. Tony Turner  
Mrs Judith Azzopardi  
Mrs Lynne Rowland

**Charity number:** 1172302

**Registered Company number:** CE009760

#### **Registered office address**

VIEWPOINT STABLES  
MOONS LANE  
DORMANSLAND  
LINGFIELD  
RH7 6PD

#### **Independent Examiner**

Jose Goncalves MAAT

Warren Day  
Cube House  
5A WHYTECLIFFE ROAD SOUTH  
PURLEY  
SURREY  
CR8 2AY

## **VIEWPOINT CENTRE CIO**

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## **VIEWPOINT CENTRE CIO**

### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022**

---

The Trustees present their report and accounts for the period ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, memorandum and articles incorporated 28 March 2017, applicable law and the requirements of the Statement of Recommended Practice, FRS102 "Accounting and Reporting by Charities" issued in July 2014.

#### **Structure, governance and management**

Viewpoint Centre CIO is a registered charity number 1172302 and is a company limited by guarantee and exists to pursue the charity's objects that are specifically restricted to the following: To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'Socially Excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: Unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol and drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards), crime (either as a victim of crime or as an offender rehabilitating into society).

The charity was incorporated as a company limited by guarantee on 28<sup>th</sup> March 2017 and the trustees who served throughout the year, unless where otherwise stated, were as follows:

Mrs Kate Freebody  
Mrs Katie Dockery  
Mr. Tony Turner  
Mrs Judith Azzopardi  
Mrs Lynne Rowland

## **VIEWPOINT CENTRE ICO**

### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022 (Continued)**

---

#### **Objectives and activities**

The charity's registered premises are located at Viewpoint Stables Moons Lane, Dormansland Lingfield, RH7 6PD.

The primary purpose of the charity is to promote social inclusion for the public benefit by preventing people from becoming socially excluded.

#### **Achievements and performance**

The charity has established itself as a focal point for the community and has an active Board of Management and systems in place to develop the Viewpoint Centre CIO productively and causatively.

#### **Staff**

The charity has no employees.

#### **Activities**

To promote social inclusion for people aged 8 - 24 using powerful unmounted horse-based interventions with specially trained horses

#### **Funding**

The charity seeks all available funding in pursuit of its objectives to make the Viewpoint Centre CIO an active facility Centre.

#### **Financial review**

The net incoming resources for the year amounted to £24,533 with total reserves standing at £13,733 as at the end of March 2022.

The Board of Trustees aim to establish a policy whereby sufficient reserves, not restricted, committed, or designated be carried to support resources expended at a level enabling the continuation of the current activities of the charity in the event of adversity.

**VIEWPOINT CENTRE CIO**

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 31 MARCH 2022 (Continued)**

---

**Induction, recruitment and training of trustees**

The power to appoint new trustees rests with the current trustees.

**Public benefit statement**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

**Risk policy**

The Trustees periodically carry out a risk assessment and review of the operations. As the charity is small, it is flexible and responsive to the changes in the needs of the users and beneficiaries.

**Investment policy**

The Trustees are conscious of how charity funds are used. Any investments that are made are carefully considered and the impact on the available funds are considered.

On Behalf of the Board

*Katie Dockery*  
KATIE DOCKERY

Date *20<sup>th</sup> January 2023*

## **VIEWPOINT CENTRE CIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE BOARD MEMBERS OF VIEWPOINT CENTRE CIO**

---

I report on the accounts of the Charitable company for the period ended 31 March 2022 which are set out on pages 9 - 16.

#### **Respective responsibilities of trustees and reporting accountants**

The Board Members, who are also the trustees of Viewpoint Centre CIO, for the purposes of company law, are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT  
TO THE BOARD MEMBERS OF VIEWPOINT CENTRE CIO (Continued)**

---

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts with the accounting records, comply with the requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jose Goncalves*

Jose Goncalves MAAT

Warren Day  
Cube House  
5A WHYTECLIFFE ROAD SOUTH  
PURLEY  
SURREY  
CR8 2AY

Date: 20-01-2023

Notes	Un- restricted funds £	Desig- nated funds £	Re- stricted funds £	Total 2022 £
<b>Incoming resources from generated funds</b>				
Donations and gifts      2	6,081		-	<b>6,081</b>
Other Income              3	18,452		-	<b>18,452</b>
	<u>24,533</u>	<u>-</u>		<b><u>24,533</u></b>
Total incoming resources	<u>24,533</u>			<u>24,533</u>
<b><u>Resources expended</u></b>				
<b>Charitable activities      4</b>				
Cost of charitable activities	30,772	-	-	<b>30,772</b>
Total charitable expenditure	<u>30,772</u>	<u>-</u>	<u>-</u>	<b><u>30,772</u></b>
Governance costs	720	-		<b>720</b>
Total resources expended	<u>31,429</u>	<u>-</u>	<u>-</u>	<b><u>31,429</u></b>
Net income/(expenditure) for the year	(6,959)			<b>(6,959)</b>
Transfer to/from Other Reserves	(1,345)			<b>(1,345)</b>
Surplus carried forward from last year	22,037	-	-	<b>22,037</b>
	<u>13,733</u>	<u>-</u>	<u>-</u>	<b><u>13,733</u></b>

**VIEWPOINT CENTRE CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MARCH 2022**

---

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**VIEWPOINT CENTRE CIO**

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Current assets</b>			
Cash at bank and in hand		16,369	30,345
		<hr/>	<hr/>
		16,369	30,345
Creditors: amounts falling due within one year	7	(2,636)	(8,308)
		<hr/>	<hr/>
Net current assets		13,733	22,037
		<hr/>	<hr/>
Total assets less current liabilities		13,733	22,037
		<hr/>	<hr/>

The Company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and applications of resources, including its income and expenditure for the financial year in accordance with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the company.

The accounts were approved by the Board on .....

Company Registration No. CE009760

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, FRS102 "Accounting and Reporting by Charities", issued in July 2014 and the Companies Act 2006.

**1.2 Incoming resources**

Incoming resources development funding, donations are recognised in full in the Statement of Financial Activities in the year in which they are received.

Voluntary Income is received by way of donations, collections and grants and is included in full in the Statement of Financial Activities in the year in which they are received.

**1.3 Resources expended**

Resources expended are recognised in the period in which they are incurred.

## VIEWPOINT CENTRE CIO

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

---

#### 1 Accounting policies (continued)

##### 1.4 Accumulated funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds earmarked by the Board of Directors for particular purposes.

##### 1.5 Unrestricted Funds

Unrestricted funds are donations and other incoming resources received or generated for the object of the charity without further specified purpose and are available as general funds.

#### 2 Donations and Gifts

	<b>Unrestricted Funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
2022	<u>6,081</u>	<u>-</u>	<u>-</u>	<u>6,081</u>

## VIEWPOINT CENTRE CIO

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

---

#### 3 Other income

	<b>2022</b>
	<b>£</b>
Other Income	18,452
	<u>18,452</u>

#### 4 Total resources expended

	<b>Staff Costs</b>	<b>Depre- ciation</b>	<b>Other costs</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>				
<u>Project expenses</u>				
Activities undertaken directly	-	-	30,772	30,772
<u>Office running costs</u>				
Activities undertaken directly	-	-	-	-
	<u>-</u>	<u>-</u>	<u>30,772</u>	<u>30,772</u>
<b>Governance costs</b>	-	-	720	720
	<u>-</u>	<u>-</u>	<u>31,492</u>	<u>31,492</u>

Governance costs include payments to Independent Examiners of £720.

#### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2022**

---

**6 Employees**

There were no employees during the year.

**7 Creditors: amounts falling due within one year**

	<b>2022</b>
	<b>£</b>
Other creditors	1,916
Accruals	720
	<u><b>2,636</b></u>

**VIEWPOINT CENTRE CIO****INCOME AND EXPENDITURE  
FOR THE PERIOD ENDED 31 MARCH 2022**

		2022 £	2021 £	
Income				
Grants/commissioned/part payment	18,452		23,479	
Other donations	<u>6,081</u>		<u>5,213</u>	
		24,533		28,692
Expenditure				
Hire and costs	10,220		5,345	
Self-employed staff	18,229		14,779	
Telephone	697		716	
Accountancy	720		720	
Insurance	854		750	
General expenses	732		1,147	
Postage & Stationary	<u>40</u>		<u>485</u>	
Total		<u>(31,492)</u>		<u>(23,942)</u>
Deficit for the year		<u>(6,959)</u>		<u>4,750</u>

**VIEWPOINT CENTRE CIO**

England & Wales - Charity number 1172302

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# Accounts

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**VIEWPOINT CENTRE CIO**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE PERIOD ENDED 31 MARCH 2022**

Charity Registration No. 1172302

## **VIEWPOINT CENTRE CIO**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

---

#### **Trustees**

Mrs Kate Freebody  
Mrs Katie Dockery  
Mr. Tony Turner  
Mrs Judith Azzopardi  
Mrs Lynne Rowland

**Charity number:** 1172302

**Registered Company number:** CE009760

#### **Registered office address**

VIEWPOINT STABLES  
MOONS LANE  
DORMANSLAND  
LINGFIELD  
RH7 6PD

#### **Independent Examiner**

Jose Goncalves MAAT

Warren Day  
Cube House  
5A WHYTECLIFFE ROAD SOUTH  
PURLEY  
SURREY  
CR8 2AY

## **VIEWPOINT CENTRE CIO**

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## **VIEWPOINT CENTRE CIO**

### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022**

---

The Trustees present their report and accounts for the period ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, memorandum and articles incorporated 28 March 2017, applicable law and the requirements of the Statement of Recommended Practice, FRS102 "Accounting and Reporting by Charities" issued in July 2014.

#### **Structure, governance and management**

Viewpoint Centre CIO is a registered charity number 1172302 and is a company limited by guarantee and exists to pursue the charity's objects that are specifically restricted to the following: To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'Socially Excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: Unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol and drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards), crime (either as a victim of crime or as an offender rehabilitating into society).

The charity was incorporated as a company limited by guarantee on 28<sup>th</sup> March 2017 and the trustees who served throughout the year, unless where otherwise stated, were as follows:

Mrs Kate Freebody  
Mrs Katie Dockery  
Mr. Tony Turner  
Mrs Judith Azzopardi  
Mrs Lynne Rowland

## **VIEWPOINT CENTRE ICO**

### **TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022 (Continued)**

---

#### **Objectives and activities**

The charity's registered premises are located at Viewpoint Stables Moons Lane, Dormansland Lingfield, RH7 6PD.

The primary purpose of the charity is to promote social inclusion for the public benefit by preventing people from becoming socially excluded.

#### **Achievements and performance**

The charity has established itself as a focal point for the community and has an active Board of Management and systems in place to develop the Viewpoint Centre CIO productively and causatively.

#### **Staff**

The charity has no employees.

#### **Activities**

To promote social inclusion for people aged 8 - 24 using powerful unmounted horse-based interventions with specially trained horses

#### **Funding**

The charity seeks all available funding in pursuit of its objectives to make the Viewpoint Centre CIO an active facility Centre.

#### **Financial review**

The net incoming resources for the year amounted to £24,533 with total reserves standing at £13,733 as at the end of March 2022.

The Board of Trustees aim to establish a policy whereby sufficient reserves, not restricted, committed, or designated be carried to support resources expended at a level enabling the continuation of the current activities of the charity in the event of adversity.

**VIEWPOINT CENTRE CIO**

**TRUSTEES' REPORT  
FOR THE PERIOD ENDED 31 MARCH 2022 (Continued)**

---

**Induction, recruitment and training of trustees**

The power to appoint new trustees rests with the current trustees.

**Public benefit statement**

The Charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

**Risk policy**

The Trustees periodically carry out a risk assessment and review of the operations. As the charity is small, it is flexible and responsive to the changes in the needs of the users and beneficiaries.

**Investment policy**

The Trustees are conscious of how charity funds are used. Any investments that are made are carefully considered and the impact on the available funds are considered.

On Behalf of the Board

*Katie Dockery*  
KATIE DOCKERY

Date *20<sup>th</sup> January 2023*

## **VIEWPOINT CENTRE CIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE BOARD MEMBERS OF VIEWPOINT CENTRE CIO**

---

I report on the accounts of the Charitable company for the period ended 31 March 2022 which are set out on pages 9 - 16.

#### **Respective responsibilities of trustees and reporting accountants**

The Board Members, who are also the trustees of Viewpoint Centre CIO, for the purposes of company law, are responsible for the preparation of the accounts. The Board Members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT  
TO THE BOARD MEMBERS OF VIEWPOINT CENTRE CIO (Continued)**

---

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts with the accounting records, comply with the requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jose Goncalves*

Jose Goncalves MAAT

Warren Day  
Cube House  
5A WHYTECLIFFE ROAD SOUTH  
PURLEY  
SURREY  
CR8 2AY

Date: 20-01-2023

Notes	Un- restricted funds £	Desig- nated funds £	Re- stricted funds £	Total 2022 £
<b>Incoming resources from generated funds</b>				
Donations and gifts      2	6,081		-	<b>6,081</b>
Other Income              3	18,452		-	<b>18,452</b>
	<u>24,533</u>	<u>-</u>		<b><u>24,533</u></b>
Total incoming resources	<u>24,533</u>			<u>24,533</u>
<b><u>Resources expended</u></b>				
<b>Charitable activities      4</b>				
Cost of charitable activities	30,772	-	-	<b>30,772</b>
Total charitable expenditure	<u>30,772</u>	<u>-</u>	<u>-</u>	<b><u>30,772</u></b>
Governance costs	720	-		<b>720</b>
Total resources expended	<u>31,429</u>	<u>-</u>	<u>-</u>	<b><u>31,429</u></b>
Net income/(expenditure) for the year	(6,959)			<b>(6,959)</b>
Transfer to/from Other Reserves	(1,345)			<b>(1,345)</b>
Surplus carried forward from last year	22,037	-	-	<b>22,037</b>
	<u>13,733</u>	<u>-</u>	<u>-</u>	<b><u>13,733</u></b>

**VIEWPOINT CENTRE CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MARCH 2022**

---

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**VIEWPOINT CENTRE CIO**

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Current assets</b>			
Cash at bank and in hand		16,369	30,345
		<u>16,369</u>	<u>30,345</u>
Creditors: amounts falling due within one year	7	(2,636)	(8,308)
		<u>13,733</u>	<u>22,037</u>
Net current assets			
		<u>13,733</u>	<u>22,037</u>
Total assets less current liabilities			
		<u>13,733</u>	<u>22,037</u>

The Company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and applications of resources, including its income and expenditure for the financial year in accordance with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the company.

The accounts were approved by the Board on .....

Company Registration No. CE009760

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, FRS102 "Accounting and Reporting by Charities", issued in July 2014 and the Companies Act 2006.

**1.2 Incoming resources**

Incoming resources development funding, donations are recognised in full in the Statement of Financial Activities in the year in which they are received.

Voluntary Income is received by way of donations, collections and grants and is included in full in the Statement of Financial Activities in the year in which they are received.

**1.3 Resources expended**

Resources expended are recognised in the period in which they are incurred.

## VIEWPOINT CENTRE CIO

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

---

#### 1 Accounting policies (continued)

##### 1.4 Accumulated funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds earmarked by the Board of Directors for particular purposes.

##### 1.5 Unrestricted Funds

Unrestricted funds are donations and other incoming resources received or generated for the object of the charity without further specified purpose and are available as general funds.

#### 2 Donations and Gifts

	<b>Unrestricted Funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
2022	<u>6,081</u>	<u>-</u>	<u>-</u>	<u>6,081</u>

## VIEWPOINT CENTRE CIO

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

---

#### 3 Other income

	<b>2022</b>
	<b>£</b>
Other Income	18,452
	<u>18,452</u>

#### 4 Total resources expended

	<b>Staff</b>	<b>Depre-</b>	<b>Other</b>	<b>Total</b>
	<b>Costs</b>	<b>ciation</b>	<b>costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>				
<u>Project expenses</u>				
Activities undertaken directly	-	-	30,772	30,772
<u>Office running costs</u>				
Activities undertaken directly	-	-	-	-
	<u>-</u>	<u>-</u>	<u>30,772</u>	<u>30,772</u>
<b>Governance costs</b>	-	-	720	720
	<u>-</u>	<u>-</u>	<u>31,492</u>	<u>31,492</u>

Governance costs include payments to Independent Examiners of £720.

#### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

**VIEWPOINT CENTRE CIO**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2022**

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**6 Employees**

There were no employees during the year.

**7 Creditors: amounts falling due within one year**

	<b>2022</b>
	<b>£</b>
Other creditors	1,916
Accruals	720
	<u><b>2,636</b></u>

**VIEWPOINT CENTRE CIO****INCOME AND EXPENDITURE  
FOR THE PERIOD ENDED 31 MARCH 2022**

		2022 £	2021 £	
Income				
Grants/commissioned/part payment	18,452		23,479	
Other donations	<u>6,081</u>		<u>5,213</u>	
		24,533		28,692
Expenditure				
Hire and costs	10,220		5,345	
Self-employed staff	18,229		14,779	
Telephone	697		716	
Accountancy	720		720	
Insurance	854		750	
General expenses	732		1,147	
Postage & Stationary	<u>40</u>		<u>485</u>	
Total		<u>(31,492)</u>		<u>(23,942)</u>
Deficit for the year		<u>(6,959)</u>		<u>4,750</u>