

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

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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VIEWPOINT CENTRE CIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2023

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 28th 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)

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)

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 20th November 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 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)**

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*

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

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

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

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

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

3 Other income

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

4 Total resources expended

	Staff Costs £	Depre- ciation £	Other costs £	Total 2023 £
Charitable activities				
<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>
Governance costs	-	-	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

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