

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  
Berkshire  
SL6 4LW

Viewpoint Centre CIO

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for the Year Ended 31 March 2024

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Viewpoint Centre CIOReport 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:

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 (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>-</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>-</u>	<u>3,546</u>	<u>2,400</u>
<b>Total</b>		<u>28,542</u>	<u>-</u>	<u>28,542</u>	<u>22,030</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,272)	-	(9,272)	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>-</u></u>	<u><u>10,192</u></u>	<u><u>19,464</u></u>

The notes form part of these financial statements

Viewpoint Centre CIO

Balance Sheet  
31 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>-</u>	<u>11,882</u>	<u>23,038</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,690)	-	(1,690)	(3,574)
		<u>10,192</u>	<u>-</u>	<u>10,192</u>	<u>19,464</u>
<b>NET CURRENT ASSETS</b>					
		<u>10,192</u>	<u>-</u>	<u>10,192</u>	<u>19,464</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,192</u>	<u>-</u>	<u>10,192</u>	<u>19,464</u>
<b>NET ASSETS</b>		<u>10,192</u>	<u>-</u>	<u>10,192</u>	<u>19,464</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>10,192</u>	<u>19,464</u>
<b>TOTAL FUNDS</b>				<u>10,192</u>	<u>19,464</u>

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

**3. SUPPORT COSTS**

	Other	Governance costs	Totals
	<b>£</b>	<b>£</b>	<b>£</b>
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>5,275</b>	<b>960</b>	<b>6,235</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 fund	Restricted fund	Total funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	27,761	-	27,761
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities undertaken directly	19,630	-	19,630
Other	2,400	-	2,400
<b>Total</b>	22,030	-	22,030
<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>	19,464	-	19,464

Viewpoint Centre CIONotes 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.