

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

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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:

A handwritten signature in black ink that reads "Jane Horsman". The script is cursive and fluid, with the first letters of each word being capitalized and slightly larger than the rest of the letters.

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

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 £
FIXED ASSETS					
Tangible assets	7	13,835	-	13,835	-
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(4,216)	-	(4,216)	(1,690)
NET CURRENT ASSETS		<u>(668)</u>	<u>-</u>	<u>(668)</u>	<u>10,192</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,167</u>	<u>-</u>	<u>13,167</u>	<u>10,192</u>
NET ASSETS		<u>13,167</u>	<u>-</u>	<u>13,167</u>	<u>10,192</u>
FUNDS	10				
Unrestricted funds				13,167	10,192
TOTAL FUNDS				<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

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

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 costs	Totals
	£	£	£
Raising donations and legacies	5,253	-	5,253
Other resources expended	<u>3,070</u>	<u>1,080</u>	<u>4,150</u>
	<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 fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,666	-	14,666
Other trading activities	<u>4,604</u>	<u>-</u>	<u>4,604</u>
Total	<u>19,270</u>	<u>-</u>	<u>19,270</u>
EXPENDITURE ON			
Raising funds	2,689	-	2,689
Charitable activities			
Activities undertaken directly	20,895	-	20,895
Other	<u>4,958</u>	<u>-</u>	<u>4,958</u>

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

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
Additions	5,982	1,068	10,200	17,250
DEPRECIATION				
Charge for year	598	267	2,550	3,415
NET BOOK VALUE				
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

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	4,216	1,690

10. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

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 £
Unrestricted funds			
General fund	19,464	(6,297)	13,167
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	60,505	(66,802)	(6,297)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.