

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2022
for
Support 2 Flourish Ltd
(A Company Limited by Guarantee)

Haines Watts, Chartered Accountants
117 - 119 Cleethorpe Road
Grimsby
North East Lincs
DN31 3ET

Contents of the Financial Statements
for the Year Ended 31 January 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2022. 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities and public benefit

Helping young adults with learning difficulties with life skills, independence and wellbeing. Activities are class and group based within the Grimsby and Humberside area. Activities include personal hygiene, nutrition, cooking, personal development and wellbeing. Promotion of social inclusion for persons aged 18 over with learning disabilities and/or autism who are socially excluded from society, or parts of society, as a result of their disability or autism by, in particular but not exclusively:

A) Providing and supporting opportunities for beneficiaries to develop their capacities, skills, independence and participation in society.

B) Providing training, advocacy, assistance and general support.

C) Providing recreational and horticultural facilities or opportunities.

D) Raising public awareness of the problems persons with learning disabilities and or autism can face in relation to social exclusion such as discrimination abuse, economic, psychological and social exclusion.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to monitor unrestricted funds which are free reserves of the charity to achieve a minimum level of £10,000. This will provide sufficient funds to cover management, administration, support costs and to respond to emergency applications for grants which arise from time to time.

Incoming resources for the year amounted to £117,008 (2021:£65,251) and resources expended £124,349 (2021: £79,922). Free reserves at the year-end were £24,967 (2021:£32,308).

FUTURE PLANS

As always plans are in place to maximize the use of our current resources, develop new services and increase our intake of service users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Induction and training of new trustees

We have a policy for induction and training of trustees.

Risk management

The Directors/Trustees have examined the major strategic, business and operational risks that the charity faces and confirms that systems are in place to monitor and control these risks and ensure that the necessary steps can be taken when appropriate. Any major risks to which the charity is exposed will be reviewed in an emergency trustees meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11793304 (England and Wales)

Registered Charity number

1192784

Registered office

Nunthorpe & Bradley Community Centre
Wooton Road
Grimsby
N E Lincs
DN33 1HE

Trustees

M J Bell
P Ashton
Mrs E Fairfax Chapman

Independent Examiner

Mark Stothard
FCA
Haines Watts, Chartered Accountants
117 - 119 Cleethorpe Road
Grimsby
North East Lincs
DN31 3ET

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

Approved by order of the board of trustees on 18 October 2022 and signed on its behalf by:

M J Bell - Trustee

Independent examiner's report to the trustees of Support 2 Flourish Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mark Stothard
FCA
Haines Watts, Chartered Accountants
117 - 119 Cleethorpe Road
Grimsby
North East Lincs
DN31 3ET

18 October 2022

Statement of Financial Activities
for the Year Ended 31 January 2022

		31.1.22 Unrestricted fund £	31.1.21 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		116,985	65,251
Charitable activities			
Activities		-	15,913
Investment income	2	23	21
Total		<u>117,008</u>	<u>81,185</u>
EXPENDITURE ON			
Charitable activities			
Activities		124,349	80,033
NET INCOME/(EXPENDITURE)		(7,341)	1,152
RECONCILIATION OF FUNDS			
Total funds brought forward		32,308	31,156
TOTAL FUNDS CARRIED FORWARD		<u><u>24,967</u></u>	<u><u>32,308</u></u>

Balance Sheet
31 January 2022

	Notes	31.1.22 Unrestricted fund £	31.1.21 Total funds £
FIXED ASSETS			
Tangible assets	6	11,622	15,892
CURRENT ASSETS			
Debtors	7	1,774	3,455
Cash at bank		14,850	13,790
		<u>16,624</u>	<u>17,245</u>
CREDITORS			
Amounts falling due within one year	8	(3,279)	(829)
NET CURRENT ASSETS		<u>13,345</u>	<u>16,416</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,967	32,308
NET ASSETS		<u>24,967</u>	<u>32,308</u>
FUNDS	9		
Unrestricted funds		24,967	32,308
TOTAL FUNDS		<u>24,967</u>	<u>32,308</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2022 and were signed on its behalf by:

M J Bell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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.

Donation and legacy income is received by way of donations and gifts is included in full in the statement of Financial Activities when receivable. The value of services provided by volunteers has not been included in these accounts.

Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes entitled to the grant. Grants received in relation to capital expenditure are recognised in the Statement of Financial Activities when the charity becomes entitled to the grants.

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.

Tangible fixed assets

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

Leasehold property	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

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

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.

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

Hire purchase and 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.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

2. INVESTMENT INCOME

	31.1.22	31.1.21
	£	£
Deposit account interest	23	21
	<u>23</u>	<u>21</u>

3. NET INCOME/(EXPENDITURE)

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

	31.1.22	31.1.21
	£	£
Accountancy	2,160	1,512
Depreciation - owned assets	5,712	6,992
Other operating leases	15,524	8,619
Surplus on disposal of fixed assets	-	(329)
	<u>-</u>	<u>(329)</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	65,251
Charitable activities	
Activities	15,913
Investment income	21
Total	<u>81,185</u>
EXPENDITURE ON	
Charitable activities	
Activities	80,033
NET INCOME	<u>1,152</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>31,156</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>32,308</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**6. TANGIBLE FIXED ASSETS**

	Leasehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 February 2021	2,260	17,994	2,779	23,033
Additions	-	-	1,442	1,442
At 31 January 2022	2,260	17,994	4,221	24,475
DEPRECIATION				
At 1 February 2021	-	6,297	844	7,141
Charge for year	452	4,498	762	5,712
At 31 January 2022	452	10,795	1,606	12,853
NET BOOK VALUE				
At 31 January 2022	1,808	7,199	2,615	11,622
At 31 January 2021	2,260	11,697	1,935	15,892

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Other debtors	1,774	3,455

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Tax	828	829
Social security and other taxes	270	-
Other creditors	21	-
Accruals and deferred income	2,160	-
	3,279	829

9. MOVEMENT IN FUNDS

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	32,308	(7,341)	24,967
TOTAL FUNDS	32,308	(7,341)	24,967

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,008	(124,349)	(7,341)
TOTAL FUNDS	117,008	(124,349)	(7,341)

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
Unrestricted funds			
General fund	31,156	1,152	32,308
TOTAL FUNDS	31,156	1,152	32,308

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,185	(80,033)	1,152
TOTAL FUNDS	81,185	(80,033)	1,152

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

	At 1.2.20 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	31,156	(6,189)	24,967
TOTAL FUNDS	31,156	(6,189)	24,967

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	198,193	(204,382)	(6,189)
TOTAL FUNDS	198,193	(204,382)	(6,189)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2022.

11. CHARITABLE STATUS

The company was incorporated on 28 January 2019 as a not for profit entity, limited by guarantee. On the 15 December 2020 the company was accepted by the charity commission as a charitable company under charity number 1192784.

Detailed Statement of Financial Activities
for the Year Ended 31 January 2022

	31.1.22 £	31.1.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	114,049	63,251
Donations	2,936	2,000
	116,985	65,251
Investment income		
Deposit account interest	23	21
Charitable activities		
Grants	-	15,913
Total incoming resources	117,008	81,185
EXPENDITURE		
Charitable activities		
Wages	18,465	17,369
Rent	15,524	8,619
Insurance	1,644	3,995
Light and heat	2,382	-
Telephone	1,070	427
Postage and stationery	955	547
Sundries	1,539	593
Travelling costs	2,628	1,328
Repairs and maintenance	8,114	5,300
Subcontractors	44,800	27,100
Consumables	5,205	4,227
Depn of leasehold property	452	-
Motor vehicles	4,499	4,499
Computer equipment	762	344
	108,039	74,348
Support costs		
Finance		
Bank charges	38	131
Interest of overdue taxation	-	111
Gain/loss on sale of asset	-	(329)
	38	(87)
Governance costs		
Accountancy	2,160	1,512
Legal and professional fees	14,112	4,260
	16,272	5,772
Total resources expended		
	124,349	80,033
Net (expenditure)/income		
	(7,341)	1,152